The Bombay Gazette,

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THE BOMBAY GAZETTE.

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Is published *twice a month*—namely, on the departure of every Overland Mail from Bombay for Europe. It consists of such Indian and other Eastern Intelligence as has transpired through at the previous fortnight, and is known to be of general interest in Europe, including all important changes in the disposition of H. M.'s Indian Army and Navy, Reports of the Markets, Shipping, Register of Births, Deaths, and Marriages, &c.

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Letters for the Editor of the *Bombay Gazette* should be addressed to 27, Apollo Street, Bombay. Letters for the Publisher of the *Bombay Gazette*, and all communications relating to the *Bombay Gazette Press* should be addressed to the Manager, 27, Apollo Street, Bombay.

FOR LONDON.

TO SAIL ABOUT THE MIDDLE OF MAY.—The well known A 1 Fast Clipper Ship WAR SPIRIT 1234 Tons Register, J. R. Luckes, Commander, has good accommodation for a few Cabin Passengers. For terms of Freight or Passage apply to S. Burstall & Co., or to the Captain on board.

FOR LIVERPOOL DIRECT.

TO SAIL ABOUT 15th MAY, The A 1, Ship SOUTH CAROLINA, H. M. Shapcott, Commander, has superior accommodation for passengers, who will be provided with bed and bedding.

For terms apply to Captain Shapcott, on board or to, COUPLAND & Co. Agents.

Bombay, 16th April 1862.

Steam Communication to Point de Galle, Penang, Singapore and Hongkong.

THE Peninsular and Oriental Steam Navigation Company's Screw Steam-ship SALSETTE, (1,900 Tons, and 400 H. P.), Captain G. C. Burne, will be despatched for the above ports on TUESDAY, the 29th April, at 9 A. M. from Mazagon, taking also Cargo and Passengers for Madras and Calcutta.

Last Shipping day, Friday, the 25th instant. No brokerage will be allowed on any chest of Opium, not in the Ship on that date.

THOMAS BLACK, Superintendent.

P. & O. S. N. Company's Office, Bombay, 21st April 1862.

FOR MALABAR COAST.

THE CALCUTTA AND BURMAH STEAM NAVIGATION COMPANY Limited, will despatch the Screw steamer CORINGA, to Beypoor, (touching at the usual ports on the Coast) on the 29th instant. For Freight, Passage, &c. apply to

W. NICOL & Co., Agents C. and B. S. N. Coy. limited.

FOR SINGAPORE AND HONGKONG.

THE BOMBAY STEAM N. Co.'s Steamer "PIONEER," Captain Mason, will be dispatched for the above Ports on the 10th May next.

For Freight and Cabin passage and further particulars apply at the Co.'s Office, Medow Street to

L. C. De MENEZES, Manager B. S. N. Co.

S. N. Co.'s Office, 18th April 1862.

FOR MALABAR COAST.

FROM BOMBAY TO COCHIN AND BACK—The Bombay Steam Navigation Company propose despatching a Steamer to Cochin, touching at the usual Intermediate Ports, on the following date, viz.:—

On Saturday the 10th May.

No freight received on the day of sailing.

Apply to the Manager of the Bombay Steam Navigation Company at the Company's Office, No. 20, Medow Street, Fort.

L. C. De MENEZES, Manager of the B. S. N. Co.

25th April 1862.

FOR KURRACHEE.

THE Bombay Steam Navigation Company will despatch the Steamer TELLY, for Kurrachee, on TUESDAY the 6th May, at 8 o'clock P. M. touching, should inducement offer, at Porebunder and Dwarka.

For Passage, Freight, and further particulars, apply as above.

25th April 1862.

FOR SURAT.

THE well-known and fast-sailing Steamer PHLOX, Puddicombe, Master, will start for the above Port, TOMORROW, TUESDAY, the 29th instant, at noon.

For freight or passage, apply at the Steamer's Office in Sumar Gate Street.

Bombay, 28th April 1862.

FOR SURAT.

THE new and well-known steamer MOUNTSTUART ELPHINSTONE, R. Taunton, Commander, will start for the above Port, TOMORROW, TUESDAY, the 29th instant, at 11 A. M. positively.

For Freight or Passage, apply at the Steamer's Office, next to Bazar Gate.

Bombay, 28th April 1862.

FOR SURAT.

THE well-known and fast sailing Steamer VICTORIA, Goolam Ahmed, Commander, thoroughly repaired, and a 1st Class Ship as per Certificate, and having excellent accommodation for 1st and 2nd Class Passengers, will start for the above Port, THIS DAY, MONDAY, the 28th inst., at 10 A. M. positively. Apply to JEVERCHUND ATMARAM KARAPARACKWALA, at Bazar Gate Street.

NOTICE

CONSIGNEES OF GOODS per *Mary Shepherd*, Captain Budge, from London, are hereby requested to send off Boats alongside immediately to receive their respective Goods as they come to hand, failing which they will be landed by the Captain at the risk and expense of the concerned. Captain Budge will not be responsible for the condition of any Package, after it has once left his ship's deck.

MARTIN YOUNG & Co. Agents.

NOTICE.

CONSIGNEES OF CARGO per Ship *Douglas Castle*, Steele Master, from Liverpool, are hereby requested to send off Boats for their respective goods as they come to hand, failing which they will be landed at the expense and risk of the concerned.

The Captain will not be responsible for the condition of any packages after they have once left the ship's Deck.

J. P. CORNFORTH & Co. Agents for Captain Steele.

NOTICE.

CONSIGNEES OF CARGO per Ship *Camperdown*, from Liverpool, are requested to send off Boats to receive their Goods as they come to hand, otherwise Captain Houston will land same without delay at their risk and expense.

Captain Houston will not be responsible for the condition of any package after it has left the ship's side.

RENNIE, SCOVELL & Co., Agents.

Bombay, 21st April 1862.

NOTICE.

THE undersigned are prepared to accept risks of vessels and steamers and grant Policies on behalf of Reliance Marine Insurance Company of Calcutta payable in Bombay, Calcutta, Penang, Singapore, Hongkong, Shanghae and London.

DAVID SASSOON & Co.

Bombay, 19th March 1862.

NOTICE.

I THE undersigned, will not be answerable for any debts the crew of my Vessel may contract during my stay in this port.

HENRY FULLER, Master, Barque *Countess of Yarborough*.

Bombay, 24th April 1862.

NOTICE.

TO THE CLERGY AND TRUSTEES OF CHURCHES. Landing ex *Mary Shepherd*, Tent (Sacramental Wine) at Rs. 29 per dozen. Apply at the Godowns of

LEGGATT & Co.

Bombay, 17th April 1862.

NOTICE.

TO BE SOLD by Auction, at the Office of the Collector of Bombay, on the 14th May 1862, a Piece of Sea Ground situated on the Back Bay Side of Middle Colaba, measuring about 4604 Square yards.

W. D'OYLY, Collector.

Bombay Collector's Office, 26th April 1862.

NOTICE.

SEALED TENDERS will be received at this office until TUESDAY the 29th inst., for supplying, during the ensuing year, small Stores for the use of these Works. List of articles may be obtained at this office from the Storekeeper, between 10 A. M. to 4 P. M. (Sunday excepted) daily.

J. KING, Chief Resident Engineer Bombay Water Works. Freelands, B. W. W.'s Office, 25th April 1862.

BOARDING SCHOOL AT POONA.

YOUNG GENTLEMEN received by Henry P. Cassidy.

VACANCIES.

AT No. 3, FORBES STREET, FORT, for RESPECTABLE BOARDERS.

Directory and Morning Papers on the Table.

THOS. GAYNOR,

3, Forbes Street.

NOTICE.

REQUIRED for the Office of the Auditor of Public Works Accounts—one 1st Assistant Accountant and Book-keeper and one 2nd Assistant Accountant and Book-keeper, on salaries of Rupees 150 and Rupees 100 respectively.

Apply to the undersigned.

W. R. DICKINSON, Lieut. Col., Auditor of P. W. Accounts.

WANTED.

A HOUSE at Matheran with immediate possession, suitable for a Family. Rent no object. Apply to "L." at *Gazette Office*.

TO LET.

A HOUSE IN RAMPART ROW, close to Messrs. Herbert and Co., lately occupied by Mr. R. T. Crossley. For particulars, apply to

SORABJEE JAMSETJEE JEJEEBHOY.

TO LET.

FROM THE 1st PROXIMO, a House in Love Lane, at present occupied by Mr. Edward Marshall. Apply to

SORABJEE JAMSETJEE JEJEEBHOY.

TO LET.

FOR one or two months, FURNISHED APARTMENTS in the Grant Buildings. Apply to "A. F. H." at the *Bombay Gazette* Office, Fort.

TO LET.

FROM THE 1ST PROXIMO, An extensively commodious upper roomed House, with or without furniture, for six months or more, situated on the Parell road, Byculla, adjacent to the Byculla Church, and Railway Station. Apply to Hegrajee Manockjee at

SORABJEE JAMSETJEE JEJEEBHOY, Esq.

TO LET.

AN AIRY UPPER-STORIED SMALL BUNGALOW, near the sea-shore at Girgaum, near the Portuguese Chapel. Apply to Mr. Rustom Muncherjee Nabaiewalla, at Messrs. Cursetjee Nusserwanjee Cama and Co.'s, No. 1, Horaby Row, Fort.

TO LET.

THE Large and Commodious HOUSE has sufficient light in the Cook room, situated in Rampart Row, and lately vacated by the Collector of Bombay. Apply to Mr. Nowrojee Rustomjee Mottabhoy, at Byculla, near the Railway Bridge.

TO LET.

A FINE Airy, Comfortable Upper-Room BUNGALOW at Upper Colaba, opposite the Observatory. Apply to

EDULJEE CURSETJEE MADON. Borah Bazar Street Fort.

TO LET.

A SMALL AND COMMODIOUS BUNGALOW, suitable for a single gentleman, and a water well in the Compound, situated in Nesbit Lane, Fort, and a Stable for Horses and Carriages situate in Mody Bay with supply of Vehar Water, apply to Dossabhoy & Byramjee & Co., Nesbit Lane, No. 3, Fort.

TO LET.

A SMALL AND COMMODIOUS BUNGALOW, suitable for a single gentleman, and a water well in the Compound, situated in Nesbit Lane, Fort, and a Stable for Horses and Carriages situate in Mody Bay with supply of Vehar Water, apply to Dossabhoy & Byramjee & Co., Nesbit Lane, No. 3, Fort.

MESSRS. N. SORABJEE & Co.

House, Commission and General Agents, and Registrars of Domestic Servants, &c. Bell Lane, No. 2.

LARGE AND AIRY BUNGALOWS, &c. To be Let as follows:—

3 Bungalows in Byculla—One of which is near the Jewish Church, commanding an excellent view of Breach Candy—one in Bellasis Road, and another is quite new near Mrs. Lake's.

3 Bungalows on Malabar Hill—three in Mazagon, one large and airy Bungalow in Grant Road.

One large and airy Bungalow in Tardeo, Breach Candy. One Large and three-Storied House well adapted for Offices and also Dwellings, in Church Gate Street, Fort.

TO BE LET OR SOLD.

One extensively commodious Bungalow with many outhouses, &c., situated in the best position in Horse Artillery Lines, Poona. As for plan, rent, value, and other particulars apply to

N. SORABJEE & Co.

N.B.—Also six houses and two shops in the Fort.

FRESH SUPPLIES.

THE Steamer *Salsette* with the Overland Mails has just brought McCOMBIE and WRIGHT their usual supply of York Hams—Berkley, Cheddar and Silton Cheeses. Apply immediately to.

McCOMBIE & WRIGHT, No. 1, Church Gate.

NOTICE.

WITH reference to an Advertisement which has for the last few days appeared in the local Newspapers, dated from Ferozepore 21st March 1862, and bearing the name of Hormusjee Cowasjee Manekji, whereby Notice purports to be given that my interest in the firm of Cowasjee Framjee's Sons ceased from the above mentioned date; I the undersigned Framjee Cowasjee do hereby give Notice that the business hitherto carried on in Bombay under the name of Cowasjee Framjee's Sons still continues to be conducted by me, and that the said Hormusjee Cowasjee Manekji has no right or authority to insert the Advertisement alluded to in the papers or to give notice that the Firm will not hold itself responsible for debts incurred by me. The business for the present is being carried on as heretofore despite the exertions of those (who are well known to me), who for interested motives are creating difficulties and misunderstandings between my brother and myself. The business in Bombay is under my sole control, and all persons are hereby cautioned against dealing with Hormusjee Cowasjee Manekji in relation thereto. Dated this day, 8th April 1862.

FRAMJEE COWASJEE.

FOR SALE,

HER MAJESTY'S INDIAN NAVY LIST, Corrected up to 1st April 1862. Price Rs. 2. *Bombay Gazette* Office, 27, Apollo Street, Fort.

P. GRANT AND SON,

ARMY AND HUNTING SADDLERS

Harness Makers, &c.,

No. 1, Medow Street, Fort, Bombay.

(*Late W. Tapp's Saddlery Establishment*)

AND

East Street Poona.

THE THREE ARMS.

BY Lieut. T. PRENDERGAST B. WALSH, H. M.'s 1st Bombay Grenadier Regt. N. I. and late on the General Staff of the Army. The above book is now appearing in numbers in Messrs. Chesson and Woodhall, Bombay Magazine, and when finished will be presented to the public in the form of a small volume. Price to Subscribers Rs. 10 per Copy. Names will be registered by Messrs. Chesson and Woodhall, and also at the Offices of the *Bombay Gazette* and *Times of India*.

ST. ANDREW'S LIBRARY, BOMBAY.

Popular Juvenile Books lately received.

RUTH AND HER FRIENDS: A Story for Girls. Third Edition, with a Frontispiece. Rs. 3-4.

"We wish all the girls in the land the opportunity of reading it."—*Nonconformist*.

OUR YEAR. Prose and Poetry. By the Author of "John Halifax." With illustrations. Rs. 3-4.

"Just the book we should like to see in the hands of every child."—*English Churchman*.

PAUL DUNCAN'S "Little by Little." Rs. 2-12.

"Paul Duncan is a brave-hearted, honest, noble lad who does his business on great waters, and, 'little by little,' raises himself a sailor lad to be thrifty, and good man. Paul is a fine fellow, and disdains to say anything at variance with the truth."—*Athenæum*.

DISTANT HOMES: OR THE GRAHAM FAMILY IN NEW ZEALAND. By Mrs. J. E. Aylmer.

"The adventures in colonial life furnish the subjects which Mrs. Aylmer, with much good taste and knowledge of the juvenile mind, dresses up into a series of entertaining pictures. —*Athenæum*.

Rampart Row. THACKER, VINING & Co.

NOTICE.

ALL Persons interested in Machinery for separating Cotton from the Seed, are invited to inspect the Patent Improved Machinery for that purpose, by Platt Brothers & Co., to be seen at the office of the undersigned, who is prepared to receive orders for the same.

R. NEWTON, Agent for Platt Brothers & Co. 16, Apollo Street, Bombay.

Third Call of Rs. 1,000 per share on second Issue.

NOTICE IS HEREBY GIVEN, that the Shareholders of the "Coorla Spinning and Weaving Company, Limited" are required to pay a Third Call of Rs. 1,000 per Share within 21 days from the date hereof in the Commercial Bank of India, where the usual Receipts will be granted.

Bombay, 9th April 1862.

NOTICE.

FOR SALE.—A large number of TANKS, Iron varying from 3 to 6 feet square, calculated to contain from 168 to 1,350 gallons each. They are on view at the Commissariat Tank Shed, near the Government Cooperage, Esplanade. Offers will be received at the Deputy Commissary General Office, during the usual Office hours.

J. B. DUNSTERVILLE, Major, Deputy Commissary General.

Bombay, Deputy Commissary General's Office, 25th March 1862.

ST. ANDREW'S LIBRARY, BOMBAY.

A PERMANENT AND VALUABLE PRESENT.

New Edition, &c. Russia. Rs. 27.

WEBSTER'S QUARTO ENGLISH DICTIONARY, Unabridged. Revised and greatly enlarged and improved by Professor Goodrich.

"The most elaborate and successful undertaking of the kind which has ever appeared."—*Times*.

Rampart Row. THACKER, VINING & Co

FOR SALE.

A BRIEF MEMOIR OF ONE LATELY DECEASED.—Price two Annas. Apply to Mr. L. M. De Souza, Kalbadevie, or at the Tract Society's Depository, Esplanade.

JOHNSON'S PORTFOLIO of INDIAN PHOTOGRAPHS contains in addition to the Collection of Costumes and Characters, Views in Bombay, Poona, Waee, Sattara, Mahableshwar, Jejooree, Beejapoor, Guzerat, &c.—the Caves of Elephanta Kenery, and Karlee, the latter with discriptive Letter Press by Dr. Wilson.

Also

A series of 45 Photographs illustrating the Railway Works in progress on the Bhore Ghaut, and the scenery of Khandalla.

Also, Railway Viaducts at Tanna, Poona, over the Bheema, and between Callian and Shapoor.

A specimen book lies in the office of the undersigned to whom all applications for any of the above should be made.

THOMAS CRAWFORD.

Bombay, 3, Marine Street.

FOR SALE.

BASS & Co.'s BEER BOTTLED by J. J. Stone and Co. in Quarts. Apply to

LYON BROTHERS & Co.

FOR SALE.

HERNOZANT'S PALE BRANDY, 1st quality Tod Heatley & Co.'s Black Seal Sherry; best Holland's Gin in 15 Flask Cases.

McCOMBIE & WRIGHT.

BURDON'S WINE.

A CONSIGNMENT of the above favourite PALE SHERRY WINE in cask, for sale at the Godowns of the undersigned.

MACINDOE, ROGERS & Co. Sole Agents.

NOTICE.

TO CLOSE AN ACCOUNT, 500 Dozen ALLSOPP'S BEER, in fine condition.

ROBINSON & Co.

GIBB AND BRUCE'S WINES.

PALE SHERRY, Green Seal.....Rs. 22 per dozen.
Do. Red Seal ..... ,, 24 ,,

A Consignment of the above favorite Sherries has just been received by the undersigned and is now for sale.

MACNEE & Co., Merchants & Agents.

26, Apollo Street.

WINES.

TO be had, at the Godowns of the Undersigned, at very moderate prices for their approved qualities, Brandies, Burgundy Wines, Clarets, Sauterne, Champagne, Sherry and Port, Liqueurs, Raspberry Cordial, Cherry Cordial, Whiskey, Bitters, Truffles and Preserves.

Allsopp's Beer in quarts and pints, in excellent condition.

The whole of the above are of late arrival.

ALBERT VINAY.

5 Forbes Street.

FOR SALE.

CARBONELL'S SHERRY and PORT.

CRUCK, FENWICK & Co.'s SHERRY and PORT.

BARTON & GUESTLER'S LENVILLE and BEYCHEVELLE CLARET.

MILNER & SON'S PATENT FIRE RESISTING SAFES.

Apply to Cursetjee Nowrojee, at the Godowns of Messrs. Ewart, Latham & Co.

Bombay, 6th May 1861.

WINES, SPIRITS, & BEER, PRICE LIST.

MESSRS. TREACHER & Co., confidently recommend a new Batch of Sherries and would beg to draw attention to their revised list of Wines, &c.

SHERRIES—			
Black Seal	Amontillado	per dozen	Rs. 28
Bronze do.	Good Dinner Wines	,,	,, 24
White do.			
Brown do.		,,	,, 22
Yellow do.			
Madeira, very old		,,	,, 42
PORT—			
Black Seal—Matured Fruity	Quarts	,,	,, 28
Do. Do.	Pints	,,	,, 15
Red Seal	Quarts	,,	,, 24
Do. Do.	Pints	,,	,, 15
CLARET—			
Chateau Margaux		,,	,, 34
Leoville		,,	,, 28
St. Julien		,,	,, 22
Medoc		,,	,, 16
CHAMPAGNE—			
Superior quality	A. DePaul	Quarts	,, 40
Do.	A. DePaul	Pints	,, 21
Do.	J. C. Morizet	Quarts	,, 36
Do.	do.	Pints	,, 19
HOCK			
Sparkling and Still	Dombar & Jordan / Coblentz Rhine	per dozen	Rs. 38
MOSELLE do.	do.		
CRABBIE'S GINGER WINE		,,	,, 21
TREACHER & Co. do.		,,	,, 18
CURACOA		,,	,, 42
MARASCHINO		,,	,, 40
SHERRY BRANDY		,,	,, 30
SPIRITS—			
Brandies Rs. 18, 24, 30, 36		,,	,,
do.	Julies Robins (30 years old)	,,	,, 30
Rum	Fine old Jamaica	,,	,, 20
Gin	Old Tom...Booth, London	,,	,,
Do.	Holiands in cases	,,	,,
WHISKEY	Glenlivat, Cambie	,,	,, 21

BEERS AND STOUT.

Allepp's and Bass' Ale and Beer, English and Country bottled, just to hand in excellent condition.

GUINNESS, Dublin. BARCLAY and PERKINS, London, and TENNENTS' Stout and Porter, Pints and Quarts.

TREACHER & Co.

Bombay, Poona, Kamptee, Kurrachee, and Kotree.

MESSRS. GLEDSTANES, CONINGHAM & CO.

BEG leave to inform their friends and the public in the Bombay Presidency, that they have made arrangements for the regular supply of their WINES and SPIRITS through their Agents, MESSRS. LEGGATT & Co., Bombay, at whose Godowns they will in future always procurable.

Messrs. Gledstanes, Coningham & Co. will continue to ship the same qualities of Wines and Spirits which have hitherto been in such extensive demand, and beg reference to the following list of those descriptions which have been found most suitable for consumption in India.

LIST OF PRICES.

	Per Dozen.
Pale Sherry, White Seal, in 1 or 3 dozen cases	Rs. 20
Do. Do. Black ,, ,, ,, ,, ,,	25
Do. Do. Yellow ,, ,, ,, ,, ,,	29
Amontillado, Reds ,, ,, ,, ,, ,,	33
Port ,, Black ,, ,, ,, ,, ,,	28
Do. Pints ,, ,, ,, ,, ,,	15
Claret ,, Blue ,, ,, ,, ,, ,,	20
Do. Leoville, Yellow ,, ,, ,, ,, ,,	30
Do. Chateau Margaux, Red Seal ,, ,, ,, ,,	35
Champagne, Sparkling ,, ,, ,, ,,	36
Do. do. 1st quality ,, ,, ,, ,,	42
Sauterne ,, ,, ,, ,, ,, ,, ,,	30
Moselle ,, ,, ,, ,, ,, ,, ,,	30
Do. Sparkling ,, ,, ,, ,, ,,	36
Rhenish ,, ,, ,, ,, ,, ,, ,,	20
Pale Brandy ,, ,, ,, ,, ,, ,,	30
Do. Do. very fine ,, ,, ,, ,,	36
Gin, Old Tom ,, ,, ,, ,, ,, ,,	18
Geneva, ,, ,, ,, ,, ,, ,, ,,	15 Flasks 23
Cherry Brandy, finest ,, ,, ,, ,,	36
Do. do. Pints ,, ,, ,, ,,	18

Liqueurs of finest qualities.

N. B.—Direct orders for Wines in Wood or Bottle and all kinds of Spirits and Liquors, will be promptly executed.

11, Regent Street, London, Jan. 1, 1862.

THEATRE ROYAL, GRANT ROAD.

MONDAY, the 28th April, 1862, when will be produced, without fail, Bulwer's Play of the

Lady of Lyons.

Under the kind patronage of the Hon'ble W. E. Frere, Member of Council.

To conclude with *a Screaming Farce*.

Tickets to be obtained at the *Bombay Gazette* Office, *Times of India*, and of Mr. H. P. Grattan, at the Imperial Hotel.

McCOLLUM'S CIRCUS, ON THE ESPLANADE.

GREAT PREPARATIONS are being made for a Grand Hippodramatic Spectacle which will take place on FRIDAY the 23d May, under the Patronage of Sorabjee Jamsetjee Esq., For Particulars see future Bills and Advertisements.

Prices of Admission.

Reserved Seats in Boxes	Rupees 4
Unreserved Seats	,, 3
Amphitheatre	,, 2
Gallery	,, 1

Children under 10 years of age, half price to all places except the Gallery.

Tickets and places may be secured at the Box Office, Circus, every day from 11 till 3.

Tickets are only valid for the day on which they are issued.

Doors open at 8 o'clock, to commence at half-past 8 precisely.

Carriages to be ordered at half-past 10.

No smoking allowed in the building.

YACHT FOR SALE.

THE well known Cutter "SUNBEAM" now lying off the Apollo Bunder, and ready for immediate use. Apply to Menesse & Co., Fort.

NOTICE.

TAKE NOTICE, that the Interest of Framjee Cowasjee, lately acting in Bombay as partner in the firm Cowasjee Framjee's Sons, ceases in that firm from this date; and that the firm will not hold itself responsible for any debts henceforth incurred by the aforesaid Framjee Cowasjee.

HORMUSJEE COWASJEE MARKER.

Ferozepore, the 21st March 1862.

FOR SALE ON COMMISSION.

A SELF-DRIVING PHAETON, in first-rate orders with moveable Coach Box, Apron and German Glass Shutters for the Monsoon, together with Waterproof Cover, moveable back seat for a child, and a Pole and Shafts complete. Price Rs. 700. Apply to

McCOMBIE & WRIGHT.

AMERICAN SCENERY IN THE STEREOSCOPE.

THE following PICTURES on Glass and Paper are now for sale at the Photographic Rooms of the undersigned.

GLASS SLIDES.

Table Rock.	Ice Bridge.
Below Table Rock.	Rapids from Lunar Island.
Tarupin Tower Niagara	On Lunar Island.
Horse Shoe Falls do.	Lunar Island Scenery.
Suspension Bridge.	American Falls.
From foot of Biddle Stairs.	Point View Summer.
Ice Cave behind Horse Shoe Falls.	Shiny *Canada* at Sea.
	Ice Bridge and Falls.

PAPER SLIDES.

Quebec City.	Table Rock from the Falls
From Lunar Island.	Underneath Goat Island.
Lunar Island from Goat Island.	Below Table Rock.
From point View.	Table Rock and Falls.
From Tarupin Tower.	Horse Shoe Falls.
Lunar Island Bridge.	Tarupin Tower.
	Laureate Falls Quebec.

McCOMBIE & WRIGHT, No. 1, Church Gate.

NOTICE.

MESSRS. C. STEPHENS have on Commission Sale, a pair of stylish Bay Arab HORSES, young, sound, and standing 15 hands high. To be seen on giving one hour's notice.

FOR SALE.

BEST MANILLA MADE ROPE OF SIZES. Apply to

SORABJEE DHUNJEEBHOY SETNA, Forbes Street.

SELLING OFF.

MAHABLESHWAR POTATOES of the first sort for sale. Price Rs. 6 per basket of four maunds. Apply to Burjorjee Dorabjee Patell, opposite the Post Office.

JUST RECEIVED PER OVERLAND.

A FRESH supply of Best Artificial Flowers, Flower Wreaths with Boque, Feather Fans, and Children's Boots and Shoes.

BANAJEE CUMROODEEN & Co., Medow Street.

RED BOOT.

ENGLISH AND FRENCH Ladies', Gentlemen's and Children's Boot and Shoe Mart, Hummum Street, Bombay and Poona.

R. PARTRIDGE.

GILLON'S SCOTCH CONFECTIONARY.

COMPRISING—

Raspberry Drops.	Mixed Lozenges.
Mixed Drops.	Colored Almonds.
Mixed Caraways.	Rose Lozenges.
Barley Sugar Scales.	Peppermint Lozenges.

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NEW BOOKS, AND NEW EDITIONS.

RECEIVED PER STEAMER "JEDDO."

Moral and Metaphysical Philosophy, from the 14th century to the French Resolution, &c., with a glimpse into the 19th century. By Revd. F. D. Maurice	...	Rs. 7 8
The Millennial Rest; or the world as it will be. By the Revd. Dr. Cumming	...	5 12
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The Beginner's Own French Book. By C. Dellile		1 8
Key to ditto...		1 8
The Year Book of Facts 1862		3 12

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FOR SALE.

A SHIP'S JOLLY BOAT on Vehar Lake, with a double set of Masts, Sails, &c., one set being nearly new. Also, two pairs of Oars. Apply at this office.

To the Shareholders of the Bombay Steam Navigation Company.

THE HALF YEARLY GENERAL MEETING OF THE SHAREHOLDERS will be held at the Company's Office, Medow Street, on TUESDAY NEXT, the 29th April at noon.

By order of the Directors, L. C. D. MENEZES, Manager B. S. N. Company.

Bombay Steam Navigation Company's Office, 16th April 1862.

FOR SALE.

A PATENT SLIP with all its appurtenances as it lies at the Bombay Steam Navigation Company's Store Room, at Colaba.

A pair of Marine Engines of 24 Horse power, with spare gear, well adapted for steamers in the Surat Line, lying as above.

For particulars apply to the Manager Bombay Steam Navigation Company's Office, Fort.

L. C. DeMENEZES, Manager B. S. N. Company.

Bombay, 10th April 1862.

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SONGS AND BALLADS.

	Rs.	As.
Let others sing the praise of wine. Drinking song, *music by Balfe*	1	14
A loving daughter's heart. By Balfe... ...	1	9
Bliss for ever past. By Balfe	1	9
I'm alone. By Benedict	1	9
Eily Mavourneen. By Benedict	1	9
It is a charming girl I love. By Benedict	1	9
I'm leaving thee my mother dear. By J. Barker.	1	9
The rival Othellos, Comic Song. By F Musgrave.	1	14
At the eleventh hour, Sacred Song. By Lucy Lindley	1	4
A young and artless maiden. By H. Glover ...	1	9
Five o'clock in the morning. By Claribel	1	14
The Sailor Boy. By Claribel	1	9
The Summer Blo

CIAL.

HARE, STOCK, AND
LIST.
's Office,
day, 28th April 1862.
GE.

	Rates.
night...	2s. 09/16d.
do. ...	2s. 011/16d.
do. ...	2s. 03d. to 2s. 07/16d.
.....	1 Prem.
ks.....	101½
s. and	Rs. 219 per $100.

SHARES.

Names.	Paid up.	Last Half-yearly Dividend.		Rates.
	Rs.			
Bombay Bank	1,000	5	p. cent.	70 Prm. ex Div.
Madras Bank	1,000	2½	do.	29
Agra Bank	500	7	do.	80 do.
Oriental Bank Corporation	250	7	do.	102 do.
Commercial Bank	200	3	do.	14 do.
Mercantile Bank	250	5	do.	32 do.
Central Bank of W. India	150	2½	do.	½ Prem.
Great Indian Peninsula Railway Company, Consolidated Shares	218.3.0	2½	do.	Par.
Do. New Shares	87.4.1	2½	do.	Rs. 5 do.
Bombay, Baroda, and Central India Railway	1,000	2½	do.	Nomi. [sh. Div.
Hydraulic Press Company	4,000	350	p. sh.	Rs. 250 Dis. p.
Apollo Press Company	11,000	1,650	p. sh.	Rs. 20,000 do.
Globe Press Company	3,700	13	do.	Rs. 5,509 do.
Clonbs Land Company	19,000	100	p. sh.	Rs. 11,500 do.
Elphinstone Land Company	5,100	230	p. sh.	Rs. 4,300 do.
Bombay Steam Navigation Company	500	32	do.	Rs. 375 dis.
Spinning and Weaving Co.	5,000	4,000	do.	Rs. 275 p. sh.
Original Weaving and Spinning Company	2,500	[p. Ann. 450	p. sh.	[Prem. nom. Rs. 500 Div.
Do. New Shares	625	.....		Rs. 40 Prem.
Do. New Shares	625	.....		Rs. 25 p. sh.
Victoria Spinning Co.	5,000	.....		Nominal.
Royal Spinning and Weaving Company	1500	.....		Rs. 350 Dis.
Great Eastern Spinning and Weaving Company	400	.....		Rs. 350 do.
Manockjee Pitit's Spinning and Weaving Co.	556	.....		Rs. 150 do.
Hamoolie Mill Company	4,000	.....		300 Dis.
Bombay United Spinning Company	4,500	.....		Nominal.

GOVERNMENT SECURITIES.

Four Per Cent. Transfer Loan	Nominal.
Loan 1835-36	95½
Loan 1842-43	95½
Loan 1854-55	93½
er Cent. Loan	105
all Per Cent. Loan	111

CES OF BULLION, &c.

	Rs. 10-6
d Notes	Nominal.
	Rs. 230 Nominal
	,, 230 do.
	,, 227 do.
	,, 213½ do.
Pieces	,, 205
	,, 106½
	,, 15-14
owns	,, 213½ do.
Pieces	,, 205
	,, 106½
	,, 15-14

FREIGHTS.

o Liverpool (Cotton) ready	£3	5s. 0d.	to £3	7s. 6d.
,, May loading	£3	10s. 0d.		
,, (Seeds)	£2	0s. 0d.		
To London (Cotton) ready	£2	15s. 0d.	to £3	0s. 0d.
,, (Seeds)	£2	10s. 0d.		
To China	Rs. 9 to 10 per candy.			
To Clyde	no offers.			

PRICES CURRENT (April 26th, 1862.)

COTTON at Colaba :

New Broach, ready	Rs.	227 to 228
New Dholleras, and Bhownuggur	,,	221 to 223
New Oomrawuttee	,,	195 to 200
New Omphta	,,	198 to 203
New Dharwar Sanguined	,,	274 to 275
New Sarsee, and Nuggur	,,	190 to 195
New Veraval	,,	198 to 203
Khandeish	,,	175 to 189
New Poratchee	,,	200 to 203
New Accote	,,	215 to 216
New Maugloor	,,	200 to 203

NEW COTTON to Arrive :

[illegible] (May)	,,	234 to 235
[illegible] Bhownuggur (Do.)	,,	216 to 217
[illegible] (May)	,,	None.
[illegible] (Do.)	,,	190 to 192
[illegible] (May)	,,	268 to 270
[illegible]	,,	195 to 196
[illegible]	,,	195 to 196
[illegible]	,,	196 to 197
Malwa, Rs. 1575 to 1589.		

SEEDS—Linseed, Candeish ... at Rs. 5-12 to 5-13 ans per cwt

Rapeseed, Guzerat	,,	6-10 to 6-12
Gingelly mixed (Black and White)	,,	32 to 33
	,,	37 to 38
Nigger	,,	26 to 27

BANKS.

CENTRAL BANK OF WESTERN INDIA.

Interest Allowed.

On Current Deposit Accounts above Rs. 1,000, and not exceeding Rs. 99,000, repayable on demand, at 2 per cent per annum.

On Deposits for 3 months certain 3 per cent. per annum.
Do. ,, 6 ,, ,, 5 ,, ,,
Do. ,, 12 ,, ,, ,, ,,

Exchange.

Bills on London, at 6 months' sight 2s. 0¼d per Rupee.
Ditto at 4 ditto 2s. 0¼d. do.
Ditto at 3 ditto 2s. 0d. do.
Ditto at 2 ditto 1s. 11½d. do.
Ditto at 1 ditto 1s. 11¾d. do.
Ditto sight ditto 1s. 11¾d. do.
Drafts at 6 months' sight are not granted for less than £50, and amounts under £20 are only drawn for payable on demand.

Commission.

On the sale or purchase of Government and other Securities ¼ per cent. on the amount realised or invested.

The Bank receives Government and other Securities for saf custody, free of charge, the Interest or Dividends thereon being credited to account or remitted home in the Bank's Bills, also without charge.

On Interest, or Dividends, or on proceeds of Securities by ,, ¼ per cent. commission charged, if the amounts be paid into it or remitted home by the Bank, no commission charged.

On returning Securities out of safe custody ¼ per cent. Commission.

House of business ..... 10 A. M. to 4 P. M.
Saturdays ..... 10 A. M. to 1 P. M.

EDWIN HEYCOCK,
Bombay, 10th January 1862. Manager.

SHIPPING.

BOMBAY.

Arrivals.

Date.	Ships.	Commanders.	From
April 26	Pilot (s)	Paddicombe	Surat 25 April.
	Victoria (s)	Nacods	Surat 25 April.
	Corings (s)	Gray	Kurrachee 24 Apr.
27	Telegraph (s)	Shepherd	Surat 26 April.

Departures.

Date.	Ships.	Commanders.	To
April 26	Maharaj (s)	Kinloch	Surat.
	Johnstone Castle (s)	Main	Surat.
27	Belsar (s)	Brooks	Aden and Suez.
	Sunbeam	Odell	Colombo.
	Colporteur	Lebidois	Bordeaux via Malabar Coast.
	Goa	Bourdon	Kurrachee.

PASSENGERS ARRIVED.

Per steamer *Pheoz*, from Surat.—Lieut. Frankland ; Mr. A. W. Forde ; and 160 natives.

Per steamer *Victoria*, from Surat.—Captain and Mrs. Cahusac ; Colonel French ; and 242 natives.

Per steamer *Coringa*, from Kurrachee.—Mr. B. Luyesden ; Mr. A. B. McDenald ; Colonel Wilby ; Mr. R. Taylor ; Captain Chichester ; Mr. Tindel ; Mr. T. Roberts ; Mr. T. Oliver ; Mr. J. Binsmen ; Mr. W. St. Aubyn Mr. Ardasur Cursetjee ; and 25 natives.

Per steamer *Telegraph*, from Surat.—Major and Mrs. Kurson, and 2 children ; Captain and Mrs. Wahab ; and 144 natives.

PASSENGERS SAILED.

Per steamer *Maharaj*, to Surat.—Mr. A. Traver ; a parsee lady and 148 natives.

Per steamer *Johnstone Castle*, to Surat.—66 natives.

Commenced Loading.

The ship *Matilda Atheling*, for Liverpool, began to load on Saturday last.

MILITARY.

BOMBAY.

ARRIVAL.

21st April.—Lieut. Murphy, 83rd Foot, to join, from Agra.

DEPARTURES.

26th April.—Lieut. Caldecott, 1st Fusiliers, on leave, to Poona.

27th Do.—Lieut, Roberts, Royal Artillery, on leave, to Dhoolia.

Do.—Surgeon Major Durham, 1st Light Cavalry, on private affairs, to Europe.

Do.—Lieut. Twyford, late 3rd Bengal Cavalry, on private [illegible] medical

5. A Preliminary examination Committee composed as follows, will assemble at the Mess-room, on Monday next the 28th instant, at 11 A. M. to examine the following Officers in the native language previous to their appearance before the General examination Committee :—

Lieut. Healy, 86th Foot. Lieut. Weir, 14th Regt., and Ensign Rennick, 44th Regt.

President.—Captain Nicholson, 23rd Regt. N. L. I.

Members.—The Interpreter 33rd Regt. and the Interpreter 13th Regt. N. I.

6. Officers attending the Levee of His Excellency the Governor on Monday next at 10½ A. M. in the Town Hall, are to appear in full dress.

Bombay, Sunday, 27th April 1862.

The 33rd Regiment, the Officer for the Castle Guard to-morrow, also the Adjutant for the day.

GENERAL ORDERS BY THE COMMANDER-IN-CHIEF.

Adjutant General's Office, Poona, 25th April 1862.

The undermentioned Commissioned and Non-Commissioned Officers passed the colloquial examination in Hindoostanee :—

Lieut. E. G. Peyton, attached 4th Regt. N. I.

Barrack Serjeant G. Bartley, on 11th April 1862.

Private J. Shea of the Unattached List employed as a Policeman is promoted to the rank of Serjeant.

NAVAL.

SQUADRON ORDERS.

BY COMMODORE GEORGE GREVILLE WELLESLEY, C.B., R.N., COMMANDER-IN-CHIEF, I. N.

Superintendent's Office, Bombay, 26th April 1862.

Lieut. Crew, supernumerary *Ajdaha*, is directed to proceed to by the P. & O. Co.'s steamer which leaves this on the 28th instant to Madras, to join the *Coromandel*.

Lieut. Pengelly, supernumerary of the *Ajdaha*, was transferred to the complement of that vessel from the 12th instant.

Acting Assistant Surgeon Marr, having reported himself for duty in the Indan Navy, is appointed to the *Ajdaha*.

Assistant Surgeon Daun, of the *Ajdaha*, who was lent on the 12th instant, to the *Auckland*, having been relieved from duty in the Indian Navy, is to be discharged to the shore and directed to report himself to the Deputy Inspector of the Hospital P. D. and I. N.

The Surgeon of the *Clive*, is to afford medical aid to the Officers and crew of the *Auckland*.

It is with regret the Commander-in-Chief has to announce the death of Mr. John Bennett, 1st Class Engineer of the *Zenobia*, which melancholy event took place at the European General Hospital, at Aden on the 13th instant.

BENGAL.

(From the Calcutta Gazette, April 19.)

Major R. H. Kastinge received charge of the Gwalior Agency from Major R. J. Meade on the 4th instant.

BIRTHS, MARRIAGES, & DEATHS.

No notice of a Domestic Occurrence can be inserted unless authenticated by the names and address of the sender.

EUROPE.

DEATH—

On the 24th February, at 9 Lansdowne Circus Stockwell Philip Alexander Prince, Esq., late of Hylands Epsom, aged 67.

POST OFFICE NOTICE.

CHINA MAIL.

The Post Office Packets for Ceylon, Penang, Singapore, and Hongkong, per P. & O. Company's steamer "Salsette," will be closed THIS DAY, MONDAY, the 28th inst., at 6 o'clock P. M. A Packet for late Letters will be kept open, on payment of the usual fee, until 7 A. M. on the 29th April.

Letters, &c. for Australia will be despatched by this opportunity.

DATES OF DEPARTURE OF MAILS FOR SUEZ AND CHINA DURING THE YEAR 1862.

To Suez and England	To Galle and China.
May ..... 12th, 24th.	April 28th,
June ..... 12th, 27th.	May 14th, 29th
July ..... 12th, 27th.	June 14th, 29th
August ..... 12th, 27th.	July 14th, 29th
September ..... 12th, 27th.	August 14th, 29th
October ..... 12th, 27th.	September 14th, 29th
November ..... 12th, 27th.	October 14th, 29th
December ..... 12th, 27th.	November 14th, 29th
	December 14th, 29th

LATEST SAFE DATES FOR THE OVERLAND MAILS FROM CALCUTTA TO BOMBAY, DURING THE YEAR 1862.

From Calcutta.	From Calcutta.
May ..... 3rd, 15th.	September 1st, 16th
June ..... 3rd, 16th.	October 1st, 18th
July ..... 1st, 16th.	November 3rd, 18th
August ..... 1st, 16th.	December 3rd, 18th

CALENDAR —APRIL—MAY 1862.

New Moon	Tuesday	29d.	4h. 18.7m. A. M.
First Quarter	Wednesday	7d.	8h. 15.3m. A. M.
Full Moon	Wednesday	14d.	3h. 51.2m. A. M.
Last Quarter	Tuesday	20d.	8h. 29.8m. P. M.
New Moon	Wednesday	28d.	8h. 17.2m. P. M.

Days.	Date.	Sundays, Festivals, &c.	Sun Rises	Sun Sets.	High Water at Bombay. Morn.	Even.	Evening Gun-fire. Shut Gates.
			h. m.	h. m.	h. m.	h. m.	h. m.
Mon.	28		5 35	6 20	11 14	23	
Tues.	29		5 35	6 20	11 47		
Wed.	30		5 34	6 20	0 3	0 11	
Thur	1	St. Phillip and St. James.	5 33	6 21	0 39	0 43	
Fri.	2		5 33	6 21	1 1	1 17	
Sat.	3	Invention of the Cross.	5 33	6 21	1 7	1 17	
Sun.	4	2nd Sunday after Easter.	5 32	6 21	1 43	1 59	

Date 25th April Time—8h. 56m. 22s.

CHRONOLOGY OF REMARKABLE EVENTS.

Monday 28th.—Chaucer died, 1134.—Tobacco first brought to England, 1585.—Mutiny of the Bounty, 1789.

Tuesday, 29th.—Peace of Aix la Chapelle, 1748.—Peace with Russia, 1856.—Piedmont invaded by Austria, 1859.

Wednesday, 30th.—Battle of Fontenoy, 1745.—Duchess of Gloucester died, 1857.—Destructive thunder and hail storm at Aden 1859.

Thursday, 1st.—Union of Scotland and England, 1707.—Duke of Wellington born, 1760.—Prince Arthur William Patrick Albert born, 1850.—Great Exhibition opened, 1851.

Friday, 2nd.—Commencement of the disaffection among the late E. I. Co.'s European troops, (ending in nearly 10,000 men taking their discharge.) 1859.

Saturday, 2nd.—Commencement of the disaffection among the late E. I. Co.'s European troops, (ending in nearly 10,000 men taking their discharge.) 1859.

Sunday 3 rd.—Battle of Kotah, 1756.—Byron swam the Hellespont, 1810.—War declared by France against Austria, 1859.

ELECTRIC TELEGRAPH DEPARTMENT.

Undelivered Messages in the Bombay Government Telegraph Office, on the 26th April 1862.

Hurjeavun Assaram.
Mr. Harrison Commissariat stores.
Runchoredass Purshotum.

NOTICE

His Excellency the Governor will hold a Levee on Monday the 28th instant, at half past ten o'clock A. M., in the Town Hall.

Gentleman, who wish to attend, are requested to bring two Cards, one of which will be delivered to the attendant at the door, and the other to the Aide-de-Camp in waiting.

A Durbar will be held on Thursday the 1st Proximo, at half past 4 o'clock P. M., in the Town Hall.

A. D. ROBERTSON,
Acting Chief Secretary to Government.
Bombay Castle, 25th April 1862.

NOTICE.

His Excellency the Governor will be happy to receive Gentlemen at Breakfast in the Town Hall, on WEDNESDAY NEXT, the 30th instant, at half past 9 o'clock, and on each succeeding WEDNESDAY, until further notice.

Gentlemen will be pleased to signify in the usual manner their intention of attending.

HERBERT GIRAUD.
For the Military Secretary.
Government House, Parell, 26th April 1862.

NOTICE.

Lady Frere will be happy to receive Visitors on MONDAY EVENING the 28th instant, at Parell, from half past 5 to 7 P. M., and at the same hour on every subsequent MONDAY EVENING during her stay at Parell.

HERBERT GIRAUD.
For the Military Secretary.
Parell, 25th April 1862.

In the absence of the Manager of the "Bombay Gazette," Mr. Nana Bapoojee is authorised to grant receipts and recover monies on account of the "Bombay Gazette" Press.

MONDAY, APRIL 28, 1862.

LATEST DATES RECEIVED IN BOMBAY.

England	7 Apr	Ceylon	15 Ap
France	5 Apr	China	1 Ap
Malta	7 Apr	Singapore	8 Ap
Alexandria	8 Apr	Penang	10 Ap
Suez	12 Apr	Calcutta	19 Ap
Aden	19 Apr	Madras	22 Ap
Mauritius	6 Mar.	N. W. Provinces	22 Ap
Cape	14 Feb.	Scinde—Kurrachee	23 Ap
Australia	1 Feb.	Punjaub	16 Ap
Bangalore	22 Apr	Rangoon	21 Ma

It is hardly correct on the part of Mr. Laing to say, that the Memorial of the Bombay Chamber of Commerce against the immediate reduction of the duty on piece goods asked that the reduction should be postponed "indefinitely." Between not doing a thing immediately and postponing it indefinitely there is a wide difference. A very few months at most would probably effect that change in the state of the market which, by preventing serious loss, would remove the only objection against the reduction of the duty. It ought, in justice to our mercantile houses, to be borne distinctly in mind, that they simply considered the reduction of the Customs' duty untimely, inasmuch as Bombay is thoroughly glutted with British textile manufactures, and the ruling value of them is much under the cost. The effect of reducing the duty will most likely be to give a further impetus to shipments from Europe, which coming to an already overstocked market, would tend still further seriously to increase the present difficulties of our mercantile community. Such is the case, briefly stated, for our Bombay memorialists. It is a strong case, and deserved consideration. The fact that these very Memorialists have, ever since the increase of duty was made, urged reduction, does not expose them to the charge of inconsistency. They are as much opposed to a protective duty at this moment as they ever were; and free trade could not have more unqualified supporters. The only point with them in connection with the present reduction was that, as the duty had been increased against their will and to their serious loss, the reduction should not be made suddenly and to their still more serious loss. There can be no doubt that there are most weighty reasons in favor of the immediate reduction, and which fully justify Mr. Laing in making it. "There can be no question," says Mr. Laing, "that the population of India are, on the whole, insufficiently clothed, and that whatever may be the case under the temporary conditions of an over-stocked market, an extra duty of 5 per cent. on imported cotton clothing does, in the long run, raise the price of all cotton clothing in India to the consumer to a level higher, by one rupee in every twenty, than it would have stood at otherwise." The high duty, then, stands in the way of the material comfort and civilization of the population of the country. It is also calculated to interfere with the commercial prosperity of the country, and in this way again with the progress of the people. "It is certain also," says Mr. Laing, that the Export Trade, on which so much of the prosperity of India depends, depends itself very much on the Import Trade. The more we take from England, the more will England take from us; and a cessation of Imports would soon translate itself into a reduced price to the Ryot for his oil-seeds, his cotton, and his jute. This is especially important at a time when India is hoping to secure the largest share of a trade of £20,000,000 a year in raw cotton, thrown suddenly open by the failure of the American supply." Now, here are weighty reasons for the reduction that has been made, reasons which fully justify it. Government, however, by such a capricious interference with trade as has been shown in the sudden increase and suden reduction of this duty on piece goods, places itself in a position in which it must necessarily do injustice to some parties. Our merchants have certainly suffered injustice in the loss that has thus been entailed upon them. Government ought to indemnify them for this loss. It has been caused solely by sudden and capricious measures of Governmental interference with trade,—a thing necessarily ruinous to trade and commerce. We must repeat, therefore, that the claim of our merchants to indemnification from Government is a very strong and just one. There is one fact, mentioned by Mr. Laing, which, in the verdict of the public against the Government in this matter, should have the effect of reducing the amount of damages, or the indemnification which Government should make. The fact is thus stated by Mr. Laing: —The only argument I know of for delaying the reduction is that there are large stocks of duty paid goods. Now I must say *the holders of such goods have had fair warning. I have repeatedly stated in public in the course of the last year that the Government of India did not consider the 10 per cent duty as a permanent one; and in reducing the duty on yarn twelve months ago, we gave a practical proof of our intention to reduce the duty on piece goods at the first possible moment.* The state of the Cash Balances has shown for months past that such a result was possible, and, since the remission of the License Tax, no one could doubt that it was highly probable, or rather, almost certain." There is a little special pleading in this. The probabilities from all these indications that Government might adopt a wrong measure ought not to have been so strong in the mind of the community, as the probability that Government would not adopt it. The merchants acting on the stronger probability went on with their business. Suddenly comes the wrong measure which inflicts a severe penalty on them for the confidence which they reposed in the justice of Government. However, as we have said, it is easy for Government to make the matter right.

We are surprised to find public writers on American affairs so incapable generally of rightly estimating the value of the Federal success accomplished by General Burnside in the capture of Newbern. It is either passed over by them in silence, or alluded to *en passant* as something very insignificant. The fact is, it is one of the most important successes yet gained by the Federal arms. The force that conquered and captured Newbern has only to push on to Goldsboro,' which is about fifty miles distant, and a railway junction, to have Norfolk in the rear, Wilmington on the coast, and a direct line of advance by rail on Richmond. The *Globe* says :—"The capture of Newbern by Burnside, and of New Madrid by General Pope, are items of progress, but they are of little value unless they are parts of a broader scheme." This is about the most that has been made of the capture of Newbern by the English press. The *Globe* evidently has some very remote idea of the bearings of this move ; but it is difficult to say whether he hopes or fears that it may be part of a "broader scheme." He says ;—"Some such scheme, we are told, is in course of execution. We hear of feints upon Norfolk, and of advances on Richmond from Fort Monroe that are to be, of the reinforcement of Burnside, and of the march of McClellan upon the York River." The *Globe* speaks of all this as conjecture. There is, indeed, no conjecture about it. It is a scheme of consummate strategy—a broad scheme, all the parts of which have been described in the American Federal journals—a scheme, moreover, which has thus far been carried out with that marvellous success which evinces its wisdom and excellence. We expect to hear that the "broader scheme" has succeeded in greatly narrowing the boundaries of the rebellion, by rescuing Virginia from it, and wresting North Carolina from it. When this scheme shall be realized—it has been successful thus far, and is still prosecuted with the same vigor—its important bearings upon the issue of the war will be very manifest ; and the capture of Newbern, which is one of the most important parts of it, will no longer be spoken of as "of little value."

The American war, however, has at last succeeded in thoroughly awakening the interest of the British nation, in moving it to its very centre. It is not the slaughter of hundreds and thousands of our own Anglo-saxon race, who are emphatically bone of our bone and flesh of our flesh, that has had this effect. It is not the breaking of the staff of Britain's trade and industry—the breaking of the staff of bread to millions of her laboring men, women, and children, that has had this effect. The slaughter and the breaking of the staff of industry and of bread have been viewed with comparative indifference : they may have called forth many idle words, but they have not called forth any effectual deeds. What is it, then, in the American war that has had the effect of thus moving our great nation to its centre, and of awakening all its interest in the highest degree ? It is the intense dramatic features belonging to a most interesting and exciting iron duel that has been fought in the American waters in the ordinary course of the war. And how has this single event, so insignificant *per se* in comparison with many events of the war, had this marvellous effect on our nation, and scared us out of our propriety ? It has shown us, that while we thought ourselves very strong we were really weak : it has alarmed us by forcibly impressing the lesson—'let him that thinketh he standeth, take heed lest he fall :' it has in a word, broken down "the wooden walls of England," and rendered them an *inutile lignum*. No sooner, however, is the sudden discovery made of something that was very well known before—the superiority of vessels coated with iron over wooden vessels ; no sooner has this discovery of a well-known fact stirred the nation to its depths ; no sooner are we smitten on one cheek by a very unpalatable blow ; than we are compelled to turn the other also to a blow still more unpalatable. No sooner do we discover that our wooden walls are of no use, than we discover that our iron-sides are of as little use. An improvement on the Armstrong gun has produced a cannon whose shot pierces the iron plates of our mail-clad warriors like so much paper. Our "wooden walls" are gone ; and what is to become of our vaunted Royal Navy itself ! Has science—that revelation of Nature vouchsafed to the visions of Genius, and shadowed forth at intervals in the triumphs of her ministering servants—has science come to the aid of Mr. Horsfall, to compel us to abolish maritime war ! Is our boasted British science about to amputate the right arm of our own strength ! We cannot tell what a day may bring forth. However, it is rather humiliating to observe that it is only this single event in connection with the American war, of the iron duel off Fortress Monroe that, by touching us on our proud flesh, could arouse our national feelings and make us bestir ourselves. It remains to be seen whether the Americans have not got the start of us in this matter. They have not looked idly on the iron duel. The Naval Committee has brought a Bill into Congress providing for the construction of an iron-clad steamer of 6,000 tons burden to be used only as a ram, and appropriating 1,000,000 dollars for its construction, and also 13,000,000 for iron-clad gun-boats. The Bill also appropriates 700,000 dollars for Steven's battery, upon which 2,000,000 dollars have already been spent, and 500,000 dollars for the extension of Washington Navy-yard, by erecting machinery to roll and forge plates for armor-clad ships. This iron duel, then, has revolutionised the naval affairs of America as well as of England. The duel was between two mail-clad warriors, the giant *Merrimac* of the Confederates, and the stripling *Monitor* of the Federals. The latter was only a sixth part of the size of the former. The *Monitor's* shot pierced the sides of his mail-clad antagonist, and sent the *Merrimac* in full retreat. By the latest accounts a large force of workmen at the Norfolk Navy-Yard were engaged in repairing the giant *Merrimac*, a part of whose iron prow and bows was severely damaged by the encounter with the stripling *Monitor*. The French have had their say about this affair. The *Debats* had a long article, signed Xavier Raymond, on the engagement, in which the writer says :—"Without having invented them, the Americans have before any other people had the advantage—or the misfortune, that depends on the point of view from which one looks—to make iron-cased ships figure in a naval fight." It is amusing to listen to the Frenchman on this subject. He says :—

"It will not do to conclude anything positively from this episode, either for or against iron plates or the artillery of which we may make use in Europe. The results would certainly have been very different if the *Merrimac* or the *Monitor*, which engaged each other at close quarters, had on board only one of the guns which are in use on board the *Gloire*, which are loaded at the breach, which throw projectiles weighing 45 kilogrammes (99 lbs.) with a charge of 7 kilogrammes (15½ lbs.) of powder, and which pierce armour plates infallibly at a distance of 40 metres [we may remark that the *Monitor* is reported to have used shot of 180 lbs. weight, very much heavier than those here alluded to]. The result would have been still more different if one of the two adversaries had been armed with one of those cannons on which we have just been experimenting, which pierce plates 12 centimetres (4¾ inches) at a distance of 1,000 metres."

The parenthetical remark in the above extract is by the editor of the *Globe*. With how much more reason than the Frenchman may we say, that the results would have been something different from a drawn battle if either of the combatants had had on board one of Armstrong's improved guns ! Mr. Russell of the *Times* gives the following description of the *Monitor* :—

"The Monitor was intended to operate against the Confederate batteries on the Potomac, and arrived at Fortress Monroe by chance just in time to render the most vital service. Her iron deck is not two feet above the water, but on going below she is found to be fitted up with as much luxury as a yacht, and to be comfortable and commodious ; all that is to be dreaded is her 'turning turtle' in a sea-way. Her constuction is complicated and ingenious—one vessel inside another. The sides of the vessel are formed of plate iron, half an inch thick, outside of which is white oak 26 inches thick, outside of this again is rolled iron armour five inches thick. The deck is supported by heavy braced oak beams, upon which is laid planking seven inches thick, covered with rolled plate iron one inch thick. The turret consists of a rolled plate iron skeleton, one inch thick, to which are riveted two thicknesses, of one inch each, of rolled iron plates. Outside of this again are six plates of rolled iron, all firmly bolted together with nuts inside, so that if a plate is started it can be at once tightened again. The top is covered with a bomb-proof roof perforated with holes. The lower part of the gun carriages consists of solid wrought-iron beams. These are planed perfectly true, and are placed parallel in the turret, both of the guns pointing in the same direction. The ports through the side of the tunnel are only large enough to permit the muzzle of the gun to be thrust through. Inside of them are wrought-iron pendulums, which close them against the enemy as soon as the gun recoils. She is armed with two of the largest Dahlgren guns, made to revolve by a pair of steam-engines placed beneath the deck, and the guns are trained by bearings on decks visible through side-sights. The turret is, in fact, one of Cowper Cole's cupolas slightly modified. The lower vessel is of iron, one half-inch thick, and made in the usual manner. She carries her machinery, coal, &c., aft, and forward the officer's quarters, ammunition, and stores. The partitions of the vessel are separated by a wrought-iron bulk-head. The officers quarters are very roomy and handsome, and are ventilated and lighted by openings from the deck. Her machinary consists of two horizontal tubular boilers, containing 3000 square feet of fire surface, and two horizontal condensing engines of 40-inch diameter of cylinders and 22-inch stroke of piston. The propeller is nine feet in diamater and sixteen feet stroke. It has four blades. For the better ventilation of the vessel, there are two fan-blowers, drawing air down through bomb-proof gratings in the deck. Though not exactly intended for a sea vessel, she can proceed to sea or to any point along the coast without fear of the least injury. She carries generally three months' provisions, and is supplied with a condensing apparatus for supplying fresh water.

A Washington correspondent of the *Telegraph* in his description of the vessel, says :—

"The Monitor is in point of fact nothing but a superstructure of iron, ten inches in thickness, and rising from eighteen to twenty inches above the water line, fixed upon a floating wooden hull ; and having in her centre one of Cole's iron cupolas, or beehives, which twists round upon a pivot, and presents first one and then the other of her enormous eleven-inch guns to the enemy. The crew all live far below the water line in the floating hull, with the exception of the sixteen men who serve the two guns, and the pilot, whose station is in an iron box, rising behind the iron turret, or beehive, at the stern of the vessel. Presenting, as she does, a diminutive surface to the enemy's guns, and utterly impervious to shot, the only marvel about her, to untitiated eyes, is how any wooden hull in existence can float under the enormous superincumbent weight of a fabric of iron of such heaviness and thickness. Her draught of water, when fully laden, is under ten feet ; and no attempt has been made to attain to high speed or to make her into an iron ram, as it is understood that her maximum velocity is six knots an hour. Once only did the Merrimac try the same tactics against the Monitor as had been successful against the Cumberland, and bore down upon her full tilt, with a view to running her down. The little vessel heeled somewhat over, and ran off before her gigantic assailant, and no further attack of this nature was attempted. But it may well be doubted, taking in view the strength and height of the Merrimac, whether she would not be able to run right over the Monitor if she bore down from a distance, under a full head of steam. Either this should have been attempted, or she should have thrown a lasso over the Monitor's beehive, and walked bodily off with her into Norfolk. The Monitor was ready for another engagement at any time ; and the cheers which greeted her from thousands of tars as she steamed under the guns of Fortress Monroe on Sunday night have rarely been equalled upon this or any continent, and told of the universal consciousness of danger averted and disgrace arrested through the agency of this one little guardian angel."

The latest news from America is wholly interesting ; but that portion which describes the operations of the *Merrimac* on the *Cumberland* and the *Congress*, and the subsequent engagement between the first named vessel and the *Monitor* possesses an interest which must be felt by every maritime nation in the civilized world. The iron-clad *Merrimac*, regardless of the fire from the battery of Newport News and from the two frigates aforesaid, steamed deliberately into the side of the *Cumberland*, opening a gap of about seven feet in length along the water line, and then for the first time firing a couple of shots at the damaged frigate. Back swings the *Merrimac* like a battering-ram preparing for the next stroke ; the blow arrives and the *Cumberland* fills, careens over and sinks. The *Congress* seeing what has happened, and believing, in this instance, that discretion is the better part of valour, surrenders. Meanwhile our elegant but rather fragile acquaintance, the *Minnesota* is coming boldly to the rescue, when, most unfortnnately she runs aground and becomes an apparently helpless victim to the monster with the iron scales. At this critical moment there steps forth a dapper little champion clad all in steel, challenging the huge *Goliath* to single combat. At it they go with alternate broadsides and charges, the shots glancing off their proof armour, the stubborn prow of one dashing against the impenetrable side of the other, alternately, with no perceptible effect ; when suddenly, the *Merrimac* turns tail and disappears, the dapper little *Monitor* being inferior in speed to her antagonist and unable to keep up with her. The only injury received by the *Merrimac* is alleged to be damage to one of her prongs. We suppose that the prongs were those plough-share-like instruments with which she laid open the side of the *Cumberland*, and one of which, coming in contact with the steel plates of the *Monitor*, snapped ; or it may have been snapped by one of the 180 lb. shots of the *Monitor* directed by a skilful gunner. Be this as it may, this brilliant and lively affair has had two results ; it has shewn the world that America, in her present disunited state and unfortunate troubles, is not to be despised, that it would not be safe to defy an enemy with such extensive material and intellectual resources ; it has set the civilized world a thinking, a talking, a planning, a scheming ; and worst of all it has set England a hesitating ; it has literally made our statesmen "halt between two opinions." We hope that it may not hereafter require to be said of them—"These things ought ye to have done, and not to leave the other undone." The main features of the division or difference of opinion appear to be these ; one party is for abandoning our land fortifications and trusting our coast defences entirely to iron-clad vessels, and the other party is for proceeding with the land fortifications, and not neglecting the necessity for iron or steel clad vessels. With the latter party we go entirely. Let us have, say we, both land defences and iron-clad vessels on our waters. It has not been proved as yet that such vessels are not subject to damage ; in fact, the presumption is that they are. It is necessary, therefore, that they should have well protected ports into which they could retire to repair or to refit. These ports, it appears to us desirable, should be equipped with guns, not of the old-fashioned calibre and range, but of the latest and most approved class, namely, of the largest calibre and of the longest possible range. For, imagine a sea-going vessel, of a construction similar to that of the *Monitor*, but of larger bulk and tonnage, chasing one of our wooden steamers into or near to a port of refuge ; it would in such a case be of the first importance that the port should be efficient, that it should be able to encounter the enemy at a long distance, and that its shot should be of such weight as to make an impression on the approaching foe, so as to smash in his plated sides, if he dare approach to the necessary proximity. By all means, then, we should say, offer no obstruction to the progressing fortifications ; but let them be mounted by nothing less than the 110 lb. Armstrong gun ; and if the experimental guns of 200 lb. 300 lb. and 600 lb. are found to answer the expectations of their respective inventors, let them, by all means, be adopted and introduced into our fortifications. There is no essential difference in one respect between the vessels clad in iron and steel and the wooden vessels. It has long been an accepted principle with regard to the latter, that the heavier the metal, the greater the chance of victory. The same must hold good of the iron and steel-clad ships ; the heavier your metal, the greater the chance of smashing in the enemy's sides or otherwise disabling him. In both cases also, length of range being of the highest importance, should always receive proportionate consideration. Heavy metal with a long range, in both our fortifications and our ships, will yet enable us to maintain the sovereignty of the seas. Until the sea-worthiness of our steel and iron-clad ships is established, it is unbecoming in us to decry our old wooden walls ; they have stood us in good stead in many a well fought day, and they should not be hastily contemned. It is true that the old wooden sailing war ships would stand but a poor chance in the presence of a steel-clad vessel like the *Merrimac* or the *Monitor* ; but the history of the former shews us that our wooden war steamers may be, by plating, transformed into iron-clad monsters capable of serious execution. But this should not be done until it has been proved beyond a doubt that steamers so clad are capable of prosecuting long voyages with comparative, if not perfect success. Hasty changes are dangerous. It might be advisable to plate one of these steamers and test her sea-going capabilities, at the same time that our fortifications and

He had always supposed the fellow to be a clerk in the employ of Mr. Khunderao Morojee, who he knew was not particular who he had in his service, but instead of that he found out that it was that very respectable individual Baljee Crustnathjee who was transacting his own private business, not only in the office of Mr. Khunderoo Morojee, but in that person's name. It was a disgrace to the profession and he (Mr. Anstey) was of opinion that he deserved to be struck off the rolls of the Supreme Court, for allowing his name to be made use of by persons who were unauthorised to act as solicitors and attornies, and as in the present case of notoriously bad character. The reason why he (the defendant) refused to return the Rs. 150 was because his instructions had been disobeyed and not because he cared anything about the paltry fee. He had distinctly ordered the plaintiff's solicitor to attend upon him in the Court and if he had done so he would have given him a cheque for Rs. 150, not as a right but as a gratuity Instead of doing so, Baljee Crastnathjee and his equally disreputable companion, the Cusban, plaintiff in the present case, intruded themselves upon his privacy; the woman having the assurance and effrontory to bestow on him the meritricious glances of her trade. Of course he ordered them out of his chambers and gave the man to understand that if he came there again he would not be merely ordered out. If any person had a right to bring the present action, it was Mr. Khunderao Morojee, for it was with him that he understand at first that he was dealing. He had been obliged to apply to the judge of this court for a special hearing of this case, for if he had not done so there was no doubt but that there would have been an application made for a judge's order and he would have been in all probability arrested. The learned gentleman stigmatised the whole affair as being a foul conspiracy against the honor of the bar. There could be no doubt that a Barrister having once received his fee, was entitled to retain it. It was very difficult to say what a Barrister's time was worth, for it was well known that it was not in the courts, but in the chambers were the work was done. Though as far as he was concerned of course he was well aware that his time was worth nothing, or of any service to any one either in the Mofussil, in that court, or in the Supreme Court, or in fact anywhere else.

Mr. Bayley said that he had been pretty well bullied along with Mr. Khunderao, by the defendant, it might be expected that he would have something to say, but he was satisfied merely to reiterate his denial of what the defendant had alleged against him.

His HONOR, in giving judgment, said.—That the question, before him, was a question of law and not of facts; therefore there was no necessity of going into evidence. He was of opinion that he had jurisdiction to entertain the case and to decide upon it, unless he was restrained by a writ of *certiorari* by the Supreme Court. Mr. Bayley had contended that a Barrister could be sued to give up his fees where he had failed to attend to his case, and that there was such a law which prevailed in Bombay. Mr. Anstey had said that he thought that he had received the fees from an attorney and that attorney should have brought the present action. His Honor was likewise of that opinion, Vice Chancellor Sir R. T. Kindersly in a case reported in the *Jurist, vol. 4, Part 1st, New series, P.* 1166. *In re May* said, "I hope the time will never come when such a rule is established, I will never make a precedent, and if you bring me precedents and establish yours, I must make them, but I will never willingly derogate from the high position in which a Barrister stands, and by which he is distinguished from an ordinary tradesman." His Honor said that he begged to reiterate that opinion. The position in which a Barrister stood, in relation to his clients, was one entirely of an honorary character, no suit at the instance of the former will, in the absence of express contract lie to recover fees for services rendered, nor at the instance of the latter, on the other hand, to recover fees paid for the performance of services. His Honor said that he sometimes heard things in this Court that did not come before him judicially. In the present case he had heard something, which he thought it to be his duty to state. A certain person came into the Court and applied to have the summons in this action returnable in a few days; that same person made an application to the clerk to make it returnable, when he was told that he could not recover on it, he said that he knew that, but he went and got the summons made returnable on the 5th of May. His Honor said that if he thought that the unfortunate woman, who was plaintiff in this case, was a party to the transaction, he would punish her in a way that he was empowered to do by inflicting a fine upon her, but he was of opinion that it was very probable that she was only the tool of this party. It must be known to every body that the work in this action, as in every other, for the Barrister, must be carried out in his chambers, and not at Tanna or any where else. It was the law of England and it was as applicable here as any where else. Therefore His Honor gave a Verdict for the defendant; and expressed his regret that Mr. Anstey should have been put to the trouble of having to appear before the Court.—*Verdict for defendant accordingly.*

INDIAN.

NEWS LETTERS.

CHALISGAUM, 25*th April* 1862.

THE weather here is now most oppressive, the thermometer standing yesterday in the shade at 112 Fah. From this or some other cause cholera has attacked us. On the night of the 23rd three cases occurred, one European, one Parsee and one Hindoo. The latter I am informed died in the village without any of the Europeans here knowing anything of his case. The other two have recovered mainly through the unremitting attention of the Station Master here. These people were all employed in one capacity or another by the Railway Company, and it reflects great disgrace on the latter that they have not a medical attendant somewhere on the line above the Ghaut. Below Kussara attendance may be summoned by Telegraph from Bombay, but above that point no medical attendant can be procured along the whole length of the line to Hoosingabad. There are certainly at Nassick (5 miles from the line, and at Asseergurh 8 miles from the line) Military Medical Officers, but it is impossible that these gentleman can leave the hospitals under their charge to attend on patients 2 and 3 hundred miles away, and the consequence is, that Europeans when attacked with any serious illness, must always have it dangerously increased by incurring the risk of a long journey to see a doctor, which often is more the cause of death than the original illness. I think that both the G. I. P. Railway and the Contractors for the construction of the line, are morally bound to have a medical attendant on at least every length of 100 miles under their respective charge. Assistance is always most readily given both at Nassick and at Asseerghur to all Railway officials who can possibly make their way to either of these places, but I do not think that any remuneration is given even on these occasions, either by the Company or the Contractors, for the care taken of their servants. On March the 1st a Guard belonging to the Company died on the road from the Railway Station to Nassick, solely as I believe from the fact that the journey was necessary in order that medical assistance might be available. Others have died in the trains and at the respective stations, where there is no doubt that had a Surgeon been at hand, their lives would have been saved. The nuisance I mentioned some time ago still continues to impede business. I refer to the power of the mamlutdar to seize carts for Government service which are employed in bringing produce to the place. The Contractor's Material train yesterday ran into Julgaum Station, so that we may possibly have the line opened to that place within the next month. I hope it will be.

CALCUTTA, 18*th April*.

MR. LAING brought forth his budget for 1862-63 last Wednesday, and for the first time since any regular financial statement has been attempted in India the balance was favourable. Mr. Laing's favourable anticipations have been realised, even exceeded, and he had the pleasing task of announcing a surplus on the year's accounts of £1,458,140; while the cash balances in the treasury at the close of last month exceeded those at the close of 1861-62 by £4,011,879: of this, however, £3,300,000 is due to England, so that the net increase on the year is £711,879. The surplus has been devoted to Public Works which, without it, could not have been undertaken, and Opium advances. Reductions in expenditure have been effected during the year to the extent of nearly £5,000,000 of which a trifle more than £3,000,000 was in military, half a million in naval, and a million and a half in civil, expenditure. The number of native troops has, since 1859-60, been reduced from 350,000 to 125,600, and Europeans from 90,000 to 70,000. Thus in three years, the deficit of six millions of nearly a million and a half. At the present rate of taxation Mr. Laing estimates the revenue of 1862-63 at £43,796,200—an increase over 1861-62 of £885,810. But further reductions will be effected in the Army and Navy in the course of the current year; altogether at the close of 1863 he calculates there will be a surplus of £1,428,623: out of this he proposes considerably to augment the allowances for the public works and education, raising the assignment for the latter to half a million. Taking into consideration that this is the first year in which the receipts of the Indian Exchequer have equalled the expenditure, and that, consequently, the finances can hardly yet be said to be placed on a solid footing; and taking into consideration above all the uncertain character of military expenditure in a country where the government is liable at any moment to find itself driven into a war with one of the border states, it would have been wise in Mr. Laing had he retained the surplus of £903,810 which he calculates would remain at the end of 1863, after increasing their assignments. But the pressure of Manchester was stronger than he could, or even cared to, resist, and the duties on yarns and piece goods are to be reduced respectively to 5 and 3½ per cent. involving a loss of revenue of £450,000. This leaves him with a surplus of £453,810 which he still further reduces by £25,000, by taking off half the duty on beer and claret, and reducing that on tobacco to 20 per cent. *ad valorem*, and by £250,000 by taking the 2 per cent. tax off incomes of less than 500 rupees per annum. He remains then with an estimated surplus at the close of 1863, of £178,810.

All this time I have been going on Mr. Laing's *statement*. The *Englishman*, however, has detected an error in his *figures* which, instead of his estimated surplus, would leave him with a deficit of £143,665, thus involving an error in calculation, or figures, to the extent of £322,475. It is hardly conceivable that so clear-headed a financier as Mr. Laing has showed himself, could be guilty of such a *lache* in simple addition and substraction, it is more probable that his results are correct, and that the apparent discrepancy is attributable to some eccentricity in the arrangement of the figures by that prince of incapables, M. C. Hugh Lushington. There are two apparent errors, the first in the calculation of the reduction, the second in that of the balance. In the first case credit is taken for a sum of £1,428,623, whereas the only apparent increase is derivable from a reduction in general expenditure of..... £557,788

In Military expenditure of	600,000
And Naval	150,000
Giving a total of	£1,307,788
Deducting from this £146,453 on account of increased grant to education and £580,000 increased grant to Public Works, in all.....	£726,453
we have a balance of.....	£581,335

instead of £903,840 as Mr. Laing makes out. The difference between those two sums is the difference between a surplus of £178,840 and a deficit of £143,665. But, as I said before, I prefer attributing the discrepancy to an error in the way of figures furnished to Mr. Laing by the financial office to any miscalculation on his part. But, accepting his results as correct, with a series of petty quarrels, with almost every tribe on the Assamese frontier, in actual progress, with an expedition to Bhootan apparently unavoidable, unless we would lose all prestige with that and the neighbouring Indo-Chinese States, by tamely submitting to the slights which have been heaped upon us, with a Persian army advancing upon Herat, which the Affghans, divided as they are by home dissensions, will be unable to repel without our aid; Mr. Laing's policy in leaving himself with only £178,840 to meet the extra expenditure, which either one of the causes I have mentioned may, at any moment, necessitate, is more than doubtful. The financier has succeeded, but the statesman has failed. Not only is he to blame in thus failing to provide for emergencies which appear almost certain to arise, but the course which he declared he would adopt in order to meet any emergent expenditure is impolitic in the extreme. He would stop the public works; in other words throw out of employment, and render discontented, a large number of the lower orders, at a time when it would be most important to conciliate them, and make the developement of the resources of the country and, consequently, the advancement of its civilisation and material prosperity, absolutely incompatible with other than a state of peace; a state in which India is rarely found for long together. In lowering the duty on piece goods, he has favoured the few capitalists of Manchester at the expense of the many tax-payers of India, inasmuch as he has taken off a tax which no one here felt, which is not open to the charge of having in the slightest degree, checked trade in the articles on which it was imposed, as the excessive supplies which have poured into Calcutta during its existence prove, while he still retains the arduous Income Tax, against which every Indian subject complains. Here, again, is a fault—in taking the tax off incomes of 500 Rs. per annum, he has relieved a large class of natives from contributing their quota towards the expenses of the State—a class too on whom it is mistaken to suppose that the tax pressed more than it does on the poorer class of Europeans, yet it has not been thought necessary to relieve these. The expenses of the natives are so infinitely smaller than those of the European that the former, on Rs. 500 per annum, is better off than the latter on Rs. 150 per mensem. It is another instance of that equality before the law which our rulers are eternally advocating, and which invariably consists in favoring the native at the expense of the European.

Mr. Laing has added £146,453 to the Educational grant, making it just half a million sterling; a fair specimen of the results which have been attained by the larger sums that have been expended hitherto on native education was afforded at a meeting which was held, last Wednesday afternoon, at the rooms of the British Indian Association, to decide on an address to Sir John Peter Grant, on the occasion of his approaching departure from India. At first all went on very quietly and well. The older and more sensible natives had allotted the programme amongst themselves and the first two resolutions were put to the meeting quietly and properly. Baboo Cowyar Suttyanund Ghosal certainly made use of some rather high-flown language, alluded to Sir John Grant's "true, upright, unalloyed *philanthropism*" which had tended to strengthen and ratify the tie of regal power with loyalty," talked about "time tortured ryots," and concluded by asking who would not weep to bid farewell to a governor whose policy had been a combination of justice and beneficence?" Baboo Kissory Chund Mittra went a step farther, abused the rent-law; denounced the one to render villages liable to fine for the faults of individuals as "barbarous," and praised Moulvie Abdool Lutif for having "nobly and resolutely" opposed it; beluuded Sir John P. Grant for having "taught the ryots to meet the planter on equal terms" and, with becoming modesty, said that that meeting, "which represented the intelligence, rank and wealth of Calcutta" would show him that his policy was appreciated. But, when the proposal to raise a subscription for a picture of Sir John Peter Grant came on the *tapis*, young Bengal could no longer be restrained. The Revd. Lall Beharidav opened the ball with a glowing eulogy on the "man whom they were met to honor," a man who, to sum up the speech, was certainly superior to anything that ever was, is, or shall be. Was a picture—a paltry picture—a fitting expression of esteem for such a man as this? The Rev. Lall was moved with virtuous indignation at the idea. Let him be given a "statue of marble" which should be lasting as their admiration. Raja Kalikrishna, Baboo Kissory Chund Mittra and half a dozen others now each proposed an amendment of his own—each expressing, in higher terms than his predecessor, his admiration for the Buddha of Alipore—each amendment being greeted with louder acclaim than the preceding. The Chairman collapsed:—a young native Christian, whom, from a certain precidatorial elevation of arm and voice, I judged to be a Missionary, begged that, if any difficulty were found in procuring the required funds, they would "send to the Indigo districts of Lower Bengal!" that they would "ask the poor ryots for whom Sir J. P. had so earnestly fought, those ryots who had lined the banks of the Ganges in thousands when the steamer of their protector passed along it!!!" &c. &c. &c. In the midst of all this, a fierce discussion arose as to which, from among the original motion and half dozen amendments, should be first put to the vote. The Chairman was for the original motion, but as I said before, he had collapsed, and was too exhausted to maintain his opinions. His right hand neighbour was for the first amendment, his left hand for the last, and for a space, "confusion reigned supreme." In the midst of it Romanath Tagore took upon himself, uninvited, the functions of Chairman, singled out the most sensible proposition of the batch (inasmuch as it was that they should do whatever they had money to pay for,) and literally carried it by storm before any one knew what he was voting for. The next resolution was got through quietly, but no sooner was it disposed of than one Gomechunder Nath Chatterjee besought "permission to cheer them with his follies," stumbled through the "darkness of the middle ages"—plunged recklessly into the "ocean of time," made his way to the "shores of Greece" in whose "helots" he discovered a resemblance to the ryots of Bengal before Sir John Grant came amongst them, and by way of finale, declared that that gentleman's noble conduct "challenged the warmest admiration of his heart," indicating that organ by placing his hand at the pit of his stomach. When I add that this individual stood at least six feet in his shoes, was inordinately fat, had a voice somewhat shriller than a child's of six years old and sported a red Turkish fez, you will appreciate how intensely ludicrous was the exhibition he made. Of a truth may Sir John Peter Grant say "save me from my friends." The only sensible individual there was Rama Persad Roy, the Legislative member, but he carefully ensconced himself in a corner, evidently disgusted, though unable to avoid laughing, at the wretched exhibition of shallow conceit and folly which his countrymen were making. A wonderful contrast is he to his colleague Raja Pertab Chund Sing. This specimen of native nobility and supposed representative of native opinions has been figuring in a case of "drunk and disorderly," before the magistrate of Burdwan. Squiffy when leaving Howrah, he could not resist the temptation of indulging still more freely at Burdwan, treating at the same time such of his co-travellers as were willing to avail themselves of his princely (drunken?) munificence, to six anna "goes" of brandy panee. A too frequent repetition of this little arrangement at length communicated to his legs such a propensity to run off like cousin Fœnix's, at peculiar tangents, that the Station Master declined to allow him to proceed in the train and the next day produced him before the Magistrate. Now for equality!!! Raja Pertab Chund Sing Bahadoor, Silent Legislative Member for Bengal is let of; John Palmer, a poor European plate-layer in the same train, who had likewise indulged too freely, was fined five rupees!!! a material difference, for which 'material' reasons are said to exist.

In Sylhet and Cachar the Cossyahs are still plundering and burning to their heart's content. In Jynteah and Nowgong matters are very nearly as bad. The whole of the disturbances on the north-east Frontier are attributable to the instigations of the Bhootanese, and the insane conduct of Government in protracting fruitless negociations, instead of at once *exacting* reparation, but encourages them and the border tribes in their course. Government has apparently at length arrived at the conviction that these districts are not quite 'quiet'; as it is intended to quarter two regiments of Native Infantry there as soon as accommodation can be prepared for them.

POONA.

OPHTHALMIA.—We regret to hear that this complaint is very prevalent in Cantonment. Her Majesty's 95th Regiment suffer severely from it.—*Poona Observer, April* 26.

RUMOURED CHANGES.—Rumours are flying about to the effect the H. M.'s 95th Foot are going to Kurrachee and the 4th King Own coming here. How far these rumours may be true we cannot say.—*Id.*

BENGAL.

At the Meeting of the Council of the Lieutenant-Governor of Bengal held this morning at 11 o'clock, Mr. Seton-Karr took the oath and his seat as a provisional member of the Council in the room of Mr. A. R. Young. All the other members were present with the exception of Mr. Peterson and Rajah Pertab Chunder Sing.—*Englishman, April* 19.

DR. LINTON.—Dr. Linton, Inspector General of her Majesty's Hospital, having returned to the Presidency from his late tour to the North-West Provinces, will succeed Dr. Forsyth, who retires from the service, leaving Calcutta on the 22d current, as Principal Inspector General, Medical Department.—*Hurkaru, April* 18.

SOME errors, it appears, have crept into the Budget, which owe their existence to the blundering facility of the Financial Secretary's office, an institution which would not be true to its traditions if it put forth a figured statement that could be relied upon. We are assured that the errors do not affect the main results, but as they have not yet been summed up, it is scarcely possible to say what corrections will be needful. We shall keep the type standing until the revised document has been received, and will publish the amendments at the earliest possible moment.—*Id.*

MADRAS.

DEODORIZING FLUID.—Mr. G. Norton, of the Madras Medical College, has informed the Municipal Commissioners, that he has prepared a chemical fluid for deodorizing the effluvia arising from drains and rendering sewerage fluid innocuous. He recommends that a fair trial should be given to it, with the view of mitigating considerably the nuisance arising from the drains and accumulation of decomposing matter, if not of removing the nuisance altogether. The Board has authorized the Civil Engineer to carry out an experiment in conjunction with Mr. Norton, with the chemical fluid referred to, on the contents of the Odacall Street drain.—*Times, April* 22.

MR. LAING'S BUDGET.

(From the Englishman's Extraordinary, April 18.)

In bringing forward the budget for the ensuing year MR. LAING said:

In bringing forward the Budget of the Government of India for 1862-63, the first point is to state the result of that of 1861-62.

The circumstances of the last Budget were remarkable.

A chronic deficit, continued with scarcely an intermission for twenty years, had added £50,000,000 to the public debt of India. That deficit had been increased by the effects of the mutiny, until, in the three years from 1857 to 1860, it reached the enormous average of £12,000,000 a year, and all the efforts of the Government, aided by the imposition of new Taxes which convulsed Indian society, had still left us, in 1860-61, with an apparently hopeless deficit estimated at £6,000,000.

This state of things had caused a general and widespread alarm, and so affected credit that a Loan was well-nigh impossible, while the steady decline of the Cash Balances seemed to be bringing us rapidly to the point where, without a Loan, the expenses of the State could no longer be met.

Under these circumstances, the government of India applied itself vigorously to the further reduction of Expenditure,—so vigorously that, as I shall presently show, out of an Expenditure of £29,000,000 open to revision, a saving of £5,000,000 was effected in a single year. Then, as often happens when a patient suffering from a lingering malady resolutely breaks off his old habits, Nature comes to his aid with its restorative powers, and, in a wonderfully short time, he passes from prostration to health. The financial crisis, the Famine was mercifully arrested; the growing prosperity of the country gave buoyancy to the Revenue, the produce of the Stamps surpassed expectation, and the aspect of affairs changed so suddenly that, after finding myself in January struggling with an apparently hopeless deficit, I was able, in April, to my own great surprise, and I believe that of every one else, to produce a Budget in equilibrium.

If the feeling here was one of astonishment, in England it amounted almost to incredulity.

India Estimates had been for years proverbially fallacious, and when I went home in June, the first thing every one said to me was, "Surely, this is too good to be true." Even high-Official Authorities thought that I had been too sanguine, and estimated my deficiency at upwards of £1,000,000.

My reply was that time would show; but knowing how carefully the Estimates had been taken on the safe side, I felt confident that, provided the Military reductions which had been ordered were carried out, the result would be on the Budget.

It has more than confirmed it, and if things had remained as they were in April, there would have been a large surplus.

As it is, although we have spent £1,458,140 more than was contemplated in April, on public Works and Opium Advances, and have given up the License Tax, we have no deficit.

This result is so remarkable and so vitally important that I am anxious you should understand the process by which the figures are arrived at, and judge for yourselves how far they can be relied upon.

We are now in April, the last month of the Financial year, and we have Returns of the actual Receipts and Expenditure nearly perfect, in all cases, for nine, and in most cases for ten or even eleven months.

I will not say that these Returns are absolutely perfect, for our Financial Machinery is new, and you cannot make new Accountants, or make them understand novel Forms, in a day. Reforms are being introduced by which we hope to make the machinery of Financial Administration as perfect in India as it is in England, but in the meantime it is greatly improved, and with Returns of all the more important actual results for ten months of the year carefully checked, the margin of possible error in our revised Estimates must be very narrow.

Moreover, there is one test which may be applied with unerring accuracy, in ascertaining the general result of our Financial situation, *viz.*, that of the Cash Balances.

If a man makes all his receipts and payments through his Banker, and contracts no debts or obligations, the Balance in his Bank-book at the end of the year must show whether he has or has not lived within his Income.

So, in our case, we have incurred no fresh debt during the present year, our outstanding liabilities have diminished rather than increased, and therefore the state of our Cash Balances affords an answer of mathematical certainty to the question whether we have or have not realized an equilibrium.

But, as in taking the sun's altitude to ascertain a ship's place on the waste of waters, certain corrections are necessary, so, in finding the Financial latitude of the ship of the State by the Cash Balances, we must be careful to distinguish between what is real and what is only apparent.

I fear these details are wearisome, but the importance of firmly establishing our actual Financial position is so vital, that I must ask your forbearance.

The apparent aggregate Cash Balance in the different Treasuries of India on the 30th April 1861 was £14,608,121.

On the 31st March 1862 it was £17,690,000, and I will assume it to continue at the same amount up to the close of the Financial year on the 30th April, though it showed a large increase in April last year.

The apparent increase of Balance during the year is therefore £3,082,000

But, in the first place, we ought to deduct from the Cash Balance of last year a certain amount, not properly belonging to it, consisting of Bullion deposited at the Mint for the purpose of Coinage. It seems that at Bombay a practice has grown up of leaving large sums of Bullion for a considerable time at the Mint and using the Certificates as a sort of large Bank Notes. The amount of such outstanding Certificates, on the 30th April 1861 was £2,930,000, and in the Balance of the 31st March 1862 there is no such amount, the operations of the new Currency Act having led to a discontinuance of the practice.

This makes the increase of true Cash Balance during the year equal to £4,012,000. But from this must be deducted what we owe to England on the balance of transactions of the year.

Our Revenue is all received in India, but of our expenditure nearly one-fourth, or about £9,000,000, takes place in England.

This is met to the extent of about £6,000,000 by Expenditure on Railways, the Capital for which is raised in England and retained there, and to a smaller extent by other payments made by India on account of the Imperial Government.

The Balance, which, according to the most careful Estimate I can make for the current year, is £3,000,000, is due to England, and ought to be remitted, or set aside for remittance.

In addition to this, a remittance of £1,000,000 in Bullion was received early in the Financial year from England, under the apprehension that the Famine might have involved us in serious difficulties. Of this £700,000 only has been returned up to the present time, so that in the entire transactions of the year we owe England £3,300,000.

This reduces the true increase of Cash Balance on the 31st March 1862, over the 30th April 1861, to £712,000. But I am aware of no other corrections, and am totally unable to assign any reason, other than that of *bond fide* excess of Income over Expenditure, why the Cash Balance should show any increase. This indicates a result better by £570,000 than is shown by taking the aggregate of the separate Estimates of Revenue and Expenditure revised with the experience of ten months' returns of actual results.

In using the figures, therefore, of this revised Estimate, I think you will feel that I am very near the truth, and, if any thing rather within it.

Now what results do these figures show?

First, as regards Expenditure, which is the keystone of our Financial situation, I invite your attention to the salient fact that out of a total of £29,000,000 of Expenditure, which was open to revision, we have in one year, effected an actual saving of upwards of £5,000,000.

The Interest of Debt, the Home Expenditure payments under Trustees, and the cost and charges of collecting the Revenue, are not susceptible of reduction. On the contrary, the latter charges tend necessarily to increase with the growing prosperity of the country and the increase of Revenue.

Deducting these, the aggregate of Military, Naval, and Civil Expenditure of every description was £29,365,086 in 1860-61, and £24,293,787 in 1861-62, the difference being £5,071,279.

And out of this we shall have spent fully £750,000 more on useful Public Works in 1861-62 than in the preceding year.

The large part of this great saving is in Military Expenditure, which has been reduced from

£20,900,307 in 1859-1860;
£15,279,005 in 1860-61;
to £12,800,000 in 1861-62.

This is the fruit of the measures by which the Native Armed Force, including Military Police, has been reduced in two years from 350,000 to less than 130,000 men, and the European Army, in round numbers, from 90,000 to 70,000. I cannot refrain, however, from stating publicly how much the Government of India has been indebted to Colonel Balfour, and his colleagues of the Military Finance Department, for the satisfactory result we have been enabled to realize.

I have pleasure also in stating my conviction that this large saving, and the further saving which I shall presently show for the ensuing year, have been attained without any sacrifice of efficiency or of the comfort of the Soldier. On the contrary, I believe that what with the improvements of Modern Science in Armaments and Sanatary arrangements; the increased facilities for moving Troops and Supplies by Roads, Railways, and Steamers; the concentration and secure hold of all Fortresses, Arsenals, and Artillery, and the weeding out of cases of weakness and danger in the Native Army: at no moment of our previous history did our Military power in India ever stand on such a sound and secure basis as it does at the present day.

The other reductions in the current year have been £426,000 in the Navy and Marine, and about £1,500,000 in the various branches of Civil Expenditure, chiefly under the head of Miscellaneous and Contingent Expenses.

If we compare the actual Expenditure of 1861-62, not with the results of 1890-61, but with the Budget Estimate of last April, there is an increase of 1,714,370, of which £1,458,140 is accounted for under the two heads of Opium Advances and Public Works.

We shall have £714,602, 1*st*, Opium Advances than was estimated, owing to the advance of price to the Cultivator and large increase of Cultivation.

As regards Public Works, it was intended that £500,000 should be transferred to Local Budgets, and provided for by Local Taxation. This intention has not been carried out, for a very obvious reason, *viz.*, that never constitutions have been given to the Presidencies, it would have been manifestly improper to anticipate the action of the Local Legislative Councils, in a matter which is so peculiarly their province.

I am as strongly as ever in favor of the principle of Local Taxation for Local objects. In fact, if this great Empire is ever to have the Roads, the Schools, the Local Police, and other instruments of Civilization which a flourishing country ought to possess, it is simply impossible that the Imperial Government can find either the money or the management. The mere repair of the Roads where anything like a sufficiency of good Roads has been made is a matter altogether beyond the reach of any central *bureau*.

It is of the highest importance to break through the habit of keeping everything in dependance on Calcutta, and to teach people not to look to the Government for things which they can do far better themselves.

It is, however, in entire accordance with this policy, not to force Local Taxation upon them by an Imperial Fiat, but to leave each Government, with the aid of its own Legislative Council and of its own officers, to work out the problem in its own way, subject only to an Imperial control.

In the mean time we give as much as we can afford towards Public Works, so as to make whatever may be raised from Local sources a clear addition.

In the present year we have not only taken upon ourselves the £500,000 which was to have been provided for Local Taxes, but we have in addition assigned another £500,000 of which half will probably be spent in the course of the year, *viz.*, 380,000 on account of the 1 per cent. Income Tax and £120,000 as a special grant for Cotton Roads.

Apart from these two unforeseen causes of Expenditure, *viz.*, Opium and Public Works, the net increase of actual Expenditure of 1861-62 over the Budget Estimate will not exceed £258,130, a result which, in a total Indian Expenditure of £36,463,000, will not be considered as inaccurate for a first attempt at a Budget.

The Revenue, on the other hand, shows an increase of £1,616,492 on the Budget Estimate.

Of this £870,000 arises from Land, including Sayer and Abkarry £340,000 from Stamps: and £370,000 from Customs: arising in each case from the Estimates in April having been taken with too wide an allowance on the safe side.

Income Tax has yielded almost exactly the estimated amount, or £1,942,980, instead of £1,948,094.

Salt shows a decrease, which can, however, be satisfactorily shown not to have resulted from any falling-off of consumption, but from a large decrease in the stock of duty-paid Salt.

All the other branches of Revenue show continued buoyancy. On the whole, therefore, the result is that, although we have remitted the License Tax and spent £1,459,000 more than we expected on Opium and Public Works, we have realized April 1862 with as nearly as possible the same result as we promised in April 1861, *viz.* with a substantial equilibrium, or, as the cash Balances indicate, with a surpulus of £700,000.

Now for the year 1862-63. As the simplest plan I will begin by taking the Budget as it would stand, with no changes of Taxation, and no special additions to last year's grants for public works and education.

The Revenue of 1861 62 is £42,911,090,—that of 1862 63 is estimated at £43,796,200, showing an increase of £ 885,110.

The most important point in this Estimate is to know how Opium has been taken.

The latest price was 1,471 Rupees per chest. I have assumed that with the increased supply coming forward after 1st January next, prices may gradually fall to 1,000 Rupees a chest and that taking the year through from 1st May 1862 to 1st May 1863, we may realize on the average, half way between that limit and the present price, or 1,237 Rupees a chest; but to keep on the safe side, I have taken it at 1,200 Rupees.

I believe this to be a fair and moderate Estimate, especially as the price is no longer a speculative one, but is apparently based on the *bond fide* demand of the China Market, and has been remarkably steady for some months.

The principal heads of increase in Revenue, are Land £400,000; Stamps £300,000; and Public Works £200,000: the two latter not so much from assumed increase of receipts in 1862-63 as from finding on closer investigation that the actual receipts of 1861-62 had been greatly under-estimated. Of the increase in Land Revenue, £110,000 is a mere transfer from another head, and the remainder is mainly owing to the cessation of the Famine in the North-West and Punjaub.

The other branches of Revenue generally show buoyancy; but, wishing to keep on the safe side, I have, generally speaking, taken them at the figures indicated by the actual results of 1861-62. The general result is that the Revenue of 1862-63 would be better than that of 1861-62 by £885,100, supposing no changes to be made in existing Taxation.

The total Indian Expenditure of 1862-63 is £35,905,501, as against £36,463,309 in 1861-62 or less by £557,788, assuming for the moment no extra grants for Public Works and Education beyond those of this year.

This Expenditure may be readily analysed into two parts, as we did in comparing 1861-62 with 1860-61: the first consisting of charges beyond our control, as Interest on Debt, Home Charges, and Cost of Collection; the second of charges open to revision, like those for the Army, Navy, Police, Law and Justice, and Civil Administration.

The former class of charges amounted to

£11,043,173 in 1860-61;
£12,169,523 in 1861-62;

And they will be £12,350,500 in 1862-63.

The main causes of increase in 1862-63 are, the extension of Opium Cultivation; of Revenue Surveys; of Post Office and Electric Telegraph charges owing to more work and better administration; of Mint charges, owing to Copper Coinage and of Stamps, owing to increased Revenue.

The second class of charges open to revision amounted to £20,365,086 in 1860-61; £24,293,787 in 1861-62; and £23,454,087 in 1862-63; or £839,700 better in 1862-63 than in 1861-62, which was itself £5,071,279 better than 1860-61.

The greater part of this improvement is owing to our Military Expenditure, which again shows a reduction.

The cost of the Army defrayed in India stands as follows for the last four years:—

£20,900,307 in 1859-60;	
£15,838,980 in 1860-61;	
£12,800,000 in 1861-62;	
£12,200,000 in 1862-63.	

The saving of £600,000 next year, as compared with 1861-62, is due partly to further reductions of the Native force, partly to the strength of the European Army having come down more nearly to the established strength.

Since the commencement of the present year the Government has ordered, in addition to the large reductions of last year, the reduction of eight Madras Native Regiments, eight Corps of Bengal Military Police, and some other reductions, which will have the effect of bringing the total Native Armed Force of every description down to about 125,000.

A still larger saving results from the absorption of European Supernumeraries.

During the year 1861 we have had, on the average, fully 4,000 European Soldiers in India above our established strength, who cannot cost including everything less than £45 per head. We have had also to provide in 1861-62 for a Home Military charge almost identical with that of 1860-61.

A reduction is at length effected in this charge, and I am too happy to receive it to scrutinize closely whether it might have been made earlier.

I certainly thought that although it would have been unreasonable to expect England to take back Regiments without notice, it was too much to hope that when the established strength of Europeans for India had been determined upon at home within a very narrow margin of its present amount, as long ago as the autumn of 1860, steps might have been at once taken to stop recruiting and bringing the *depots* in England down from the excessive strength at which they had been kept for English not Indian objects, so that the Finances of India, then in a very critical state, might have received more effectual aid at an earlier period.

However, "all's well that ends well." We have surmounted our crisis and at length got the European Force nearly down to its established strength, and have assurances from home that recruiting is suspended for all Regiments still in excess of it, and therefore to prolong controversy, and although perfectly ready to prove and justify every word I have said on the subject, I am ready, speaking for Indian Finance, to let "bygones be bye-gones."

At the same time I am not sorry that public opinion in England has been directed to this subject, and that the Secretary of State can now reckon, as I believe he can, on the support of influential interests, in resisting any attempts to revive the practice, so pleasing to an English Chancellor of the Exchequer, and so displeasing to an Indian one, of keeping 10,000 or 15,000 additional Soldiers in England at the charge of India.

The expense of the Navy and Marine is brought down to £472,000, or £150,000 lower than it was last year, and £576,224 lower than it stood at in 1860-61.

Other charges nearly balance each other. We save £135,000 in Police, and spend £110,000 more in the extension of Law Courts and the Administration of Justice.

Miscellaneous and Contingent Expenses are diminished, while Salaries and Superannuations are slightly increased, the cause in each case being mainly a more accurate classification.

The general result is that we are better, in our voluntary Expenditure, by £839,700, and worse in our involuntary Expenditure, by £281,912, making us better in our total Indian Expenditure by £557,788.

On the balance of Home Charges and Receipts, as shown by the Estimate sent by the Secretary of State, a copy of which I lay on the table, we have £43,774 less to provide than was estimated for in 1861-62

But on the other hand, we have £200,000 more to provide for the excess of Railway guaranteed Interest over net traffic receipts, a result which is not surprising with such a great extent of unfinished line in course of construction.

This concludes the comparision of 1862-63 with 1861-62.

We are, in all, £128,662 better than in 1861-62, and as the revised accounts of that year showed a surplus of £1,458,140 in 1861-62, we have a surplus in 1862-63 of £1,428,623 irrespective of the changes now to be proposed.

In the first place, we propose to give £146,453 more than will be spent this year, to Education, Science, and Art, bringing the grant for these objects up to £500,000.

This augmented amount will not appear inconsiderable when it is recollected that it is more than England gave for Education ten years ago, and is even now in a larger proportion to our total Expenditure than the present English grant is to that of England. At the same time, it is a small sum compared with the magnitude of the field which we wish to reclaim from ignorance, and I am persuaded that the Council will not grudge the money for such an object. I will not touch on the mode of applying this incressed grant, for any attempt to do so would lead me too far from the proper object of what it merely a Financial Statement.

As regards Public Works we propose to provide as follows:—This year, as I have shown, we have provided for £1,000,000 more than was estimated for in April, and have given from Imperial Revenue; 1*st*, an original grant of £3,680,000 2*ndly*, an extra grant of £120,000; and 3*rdly*, £380,000 on account of the one per cent. Income Tax.

The latter goes to the Local Governments in aid of their Local Funds, and is spent by them, subject only to our general control. They have not spent £300,000 of this money, owing to the late period at which the allotment was made, and, strictly speaking, we might postpone a second year's allotment until twelve months after the first one, and thus throw the bulk of it into 1863-64.

But we think it better to credit the Local Governments with the £300,000 standing over from 1861-62 out of the surplus in advance of that year, and credit them at once with the further £380,000 due for 1862-63. This will place the Imperial Government in advance instead of in arrear to the Local Governments under the Income Tax Act, and give those Governments an opportunity of commencing as much useful work as they can profitably undertake by the next cold season. It will give them, with their own Local Funds proper, a very large sum of upwards of £1,000,000 available for 1862-63, irrespective of Imperial Assignments; but we trust to them not to hurry forward work so as to cause useless expense, especially as any portion of this local money remaining unspent at the end of the year will be carried forward as a Balance to the credit of their Local Funds, and will not affect their next year's assignment.

For the Imperial Assignment which is spent under the direct control of our Public Works Department, we propose to give £200,000 beyond last year's assignment of £3,680,000.

We shall thus give in all £4,260,000 for Public Works from Imperial revenue, and shall provide for an expenditure from all sources, imperial and local of over £5,000,000 in the year, of which not above £500,000 will be for military works.

This absorbs another £380,000 of our surplus and, with the increased grant for Education, leaves a surplus of £903,810.

The question how to apply this surplus is one for the gravest consideration. At all hazards we must keep clear of a recurrence of Financial embarrassments: on the other hand, investing as we do so largely in Public Works, it is not politic to keep up objectionable Taxes for the sake of retaining a further money surplus, which would only invite to extravagance.

The question is, can we, or can we not safely apply our present surplus in relief of Taxation?

To answer this it is absolutely necessary to look beyond the present year, and take a general view of Indian Finance.

In any estimate of the Financial prospects of India, Opium necessarily demands our first consideration. We are deriving

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00 a year in Raw Cotton, thrown suddenly
failure of the American supply.
reasons the Government of India has de-
to reduce the Import Duties on Piece Goods
arns to the old rates of 5 and 3½ per cent. res-
tively.

The question arises, when this reduction should take place.

All public interests point to its being immediate. Trade must be paralysed to a great extent by a prospective reduction, and if, for a period of several months purchasers hold back and stocks accumulate in Bond, there is every reason to apprehend a greater fall of price than could possibly be caused by an immediate reduction.

This could only be met by fixing a very distant period for the reduction, but I confess that, in the present state of things in Lancashire, I should be very unwilling to postpone, for a single day, any benefit they may get from this reduction.

The only argument I know of for delaying the reduction is that there are large stocks of duty-paid Goods.

Now I must say the holders of such Goods have had fair warning. I have repeatedly stated in public in the course of the last year that the Government of India did not consider the 10 per cent. as a permanent one, and in reducing the Duty on Yarn twelve months ago, we gave a practical proof of our intention to reduce the Duty on Piece Goods at the first possible moment. The state of the Cash Balances has shown for months past that such a result was possible, and, since the remission on the License Tax, no one could doubt that it was highly probable, or rather, almost certain.

Throughout this period we received Memorials from the Chambers of Commerce of Calcutta, Bombay, and Madras, urging reduction, and either expressly deprecat-
delay, or making no allusion to it.

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immediate reduction of the whole 10 per cent.

Under these circumstances, the Government see no sufficient reason to depart from the usual and accustomed course in such cases, which is clearly best for the interests of the public; and I accordingly propose that the reduction of the Duty shall take effect from the passing of the Act on Wednesday next.

Under ordinary circumstances I should expect a large part of the loss to be recovered from increased importation; but with the market still over-stocked and the price of Raw Cotton extremely high, I do not calculate on any improvement for the ensuing year, though I have no doubt that with the first favourable change in the trade, a large portion of the loss will be recovered.

The same arguments for reduction as in the case of Piece Goods, do not apply to other articles of the Tariff which are not extensively produced in India as well as abroad. A moderate Duty, such as 10 per cent., on articles, is not an objectionable mode of raising
There are, however, a few articles in the
ere relief is required, and may be given at a
st to the Revenue.
is taxed 10 per cent. on its value, and yields
e than £10,000 a year. Now I am not going
on the large question, which for two years agi-
the British Parliament, whether a Tax on Paper
so obnoxious as a Tax on knowledge, that it ought to be repealed even at the risk of creating a deficit. It is enough to say that the Duty on the raw material, "Paper," is indefensible, while the manufactured article "Books," are admitted free, and that practically cases have arisen where, owing to this anomaly, it has been cheaper to send manuscripts of works intended for Indian circulation, to be printed in England than to print them here. We do not propose to tax Books, and therefore we place Paper on the free list.

I may add that though I should not have been prepared to give up a large existing Revenue from Paper without a clear surplus, I have real pleasure in finding that the state of things in India enables us to give any contribution, however trifling, towards cheapening the cost of an article which enters so largely into the statistics of Elementary Education, and of the diffusion of knowledge through the Press.

I pass to a very different subject, that of Beer.

The duty before 1859 was 5 per cent. *ad valorum* it has since been 4 annas per gallon, which I find, has averaged nearly 20 per cent. on the value of the Beer imported. The importation has greatly fallen off, and though this may be attributed mainly to the excessive importation of 1858, which glutted the market, still it cannot be denied, that a Duty of nearly 20 per cent. is excessive, and calculated to check seriously the importation of an article which, in this climate, is to many European constitutions almost a necessary.

Accordingly I propose to reduce the Duty by one-half, or to 2 annas per gallon, and here again I feel a very disinterested pleasure,—for I am no beer-drinker myself,—in being able to propose any boon, however slight, to the class who have perhaps suffered more than any other from recent Taxation, that of Europeans residing in India.

The reduction at the present rate of Imports will not cost above £10,000 a year.

From Beer to Tobacco is the transition is easy and natural.

The Duty on Tobacco is so absurdly high that it is clear we are driving all but the superior sorts out of the market, and losing Revenue. The Duty of 1 Rs. per seer is fully 100 per cent. on ordinary American Tobacco, and its effect has been to reduce the importation in three years from 1,200,000 lbs. to about 360,000 lbs., a striking proof of the impolicy of excessive Import Duties. I propose to reduce the Duty to 20 per cent. *ad valorem*, which I have no doubt will cause a slight gain rather than a loss to the Revenue.

The Duty on light Wines is also so high as to be almost prohibitory as regards the cheaper descriptions. I propose to reduce it from 3 Rupees to 1½ Rupees per gallon in the case of light wines declared of less value than 12 Rupees per dozen.

There are some other slight reforms in the Tariff which do not appreciably affect Revenue, and are made with a view to correct anomalies.

For instance, there is an Export Duty of 3 per cent. on Coals and Iron the produce of India. This is as yet of no great practical importance, but it is manifestly wrong that a cargo of Raneegunge Coal should be burdened with an Export Duty, if shipped to Ceylon or Java, to compete with Coal from England.

There can be no reason why Carriages should be imported free, while all the chief materials used in carriage making pay an Import Duty.

These, however, and any other minor matters can be dealt with in Committee on the Customs Bill and, for the present it is enough to state that the total effect of the reductions proposed in Customs Duties, may be taken at £175,000 for the ensuing year.

This reduces my surplus to £428, 814.

One question only now remains for consideration, viz., how to deal with the Income Tax.

Some action is requisite, for the Act of last year, containing the first year's assessments, will soon expire, and it is necessary to provide before August, whether the Notices and Forms of Return prescribed by the original Act shall or shall not be again issued.

Upon this point, there is, I believe, no second opinion among men practically acquainted with India, that they ought not to issue. It is admitted on all hands that the alarm, the vexation, the oppression, and the extortion, inseparable from calling for complicated Returns of individual Incomes, in a country like India, are a far greater evil than the Tax itself, and that, assuming such a Tax to be indispensable, a rough classification at fixed rates, somewhat on the plan proposed by my Hon'ble friend, Mr. Harington would have been infinitely preferable to any attempt, to ascertain individual Incomes.

Accordingly, I had thought last year, when it seemed certain that both an Income Tax and a License Tax would be required to maintain an equilibrium that the opportunity of passing the Lincense Tax Act should be
to mould the two together into one measure on
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It is most desirable to break through the system of barren uniformity and pedantic centralization which have tended in times past to reduce all India to dependance on the bureaux of Calcutta, and to give to Local Governments the power and the responsibility of managing their own local affairs.

The great branches of the Expenditure, such as the Army and National Debt, are Imperial, and while this is the case the great branches of Revenue must remain Imperial also.

But there is a wide field both of Revenue and Expenditure, which is properly local, which in England is met by local rates, and which, in fact, must be met locally, or not at all.

I hail, therefore, every proposal which shows signs of independance and self-reliance, and if the Income Tax were to be perpetual, I would much rather see it transferred into a Local Tax, than continued as an Imperial Tax.

But before acting on this view, there is one paramount consideration which has to be weighed, viz, whether the Income Tax is to be looked upon as a permanent or a temporary measure.

Upon this point I have myself no doubt. The Tax was imposed for a limited term, and at all hazards we must strive to keep faith with the people of India by not prolonging it.

It is, of course, impossible to give any absolute pledge as to what may occur three years hence. Necessity knows no law, and unforeseen events may upset all calculations. But the question, is, are we to look on the implicit pledge given by passing the Income Tax Act for five years only, as a serious promise which we must strain every nerve to fulfil, or are we to follow the example of England and treat it as one of those common forms, which, like "lover's vows" are only made to be broken.

It is my firm conviction that the latter course would be alike wrong and impolitic.

The people of England can understand, that whatever a Chancellor of the Exchequer may say to round a period, or elicit a cheer, the Income Tax cannot be repealed unless they are prepared either to abdicate the position of a first-rate Power by disarming, or, to retrace the steps of Sir Robert Peel's legislation, by imposing crushing duties on commerce and consumption.

But the people of India see no such reasons for continuing the Indian Income Tax, and they would simply feel that the Government having got the Tax on false pretences was determined to keep it.

Now if there is one thing more than another on which our Indian Empire is based, it is on our character for speaking truth. The idea that "the word of the British Government is as good as its bond," is the keystone of the fabric of our power in the East.

Measures which like the famous conversion of the 4 per cents. cast even a plausible suspicion on the character of the Government for straightforward and open honesty in its financial dealings with its subjects, are above all others, to be deprecated.

Hence, without in any way pledging the Government as to what may or may not be possible three years hence, I venture to say this—that in my judgment the main object to which the Financial policy of the Government should now be directed, is to keep faith with India by getting rid of the Income Tax. That will be the great object of my endeavors as long as I continue responsible for Indian Finance, and when I leave, it is the legacy I should wish to leave to my successor.

I will say also, that although it is impossible to anticipate what the future may have in store, there is, as matters now stand, every fair and reasonable probability that we may in three years or sooner be able to dispense with the Income Tax. If, for three years, the Revenue increases at the average rate of the last ten years, and if the Expenditure be kept within its present bounds, the object would be easily attained.

In the mean time, although with a remaining surplus of less than half a million, it is manifestly impossible for us to make any large present reduction of the Income Tax, there are certain measures which the Government propose, in the hope that they will afford a most material alleviation of its pressure.

In the first place, we propose to renew for the next three years the temporary Act of last year, dispensing with all further Returns and Enquiries, and to take the first year's assessment for the remainder of the Tax, unless in cases of manifest inadequacy, or where the party assessed himself wishes to reopen the question.

We add a provision that parties who desire it, may pay up the Tax and their remaining instalments.

The vexation and oppression incidental to calling for fresh Returns, and renewing each year an inquisitorial enquiry, are thus, we hope, completely obviated.

There is however, a still greater and more beneficial change which we propose to make. We find on enquiry that the number of persons who pay the lower rate of 2 per cent, on Incomes between 200 and 500 Rupees a year, amounts to nearly two-thirds of the whole who pay tax, while the money they pay is not above one-fifth of its whole proceeds.

In other words, between 500,000 and 600,000 persons are taxed to produce a gross Revenue of not more than £350,000.

I do not put the case for the exemption of these persons on the ground that they are poor, for I have no sympathy with the Socialist legislation which would place Taxation exclusively on the rich. On the contrary, I believe that poor as well as rich, and often even more than rich, are interested in the support of the State and the maintenance of social order, and that the middle and working classes are those who, in the long run, suffer most from the seductions of political demagogues and from the sickly sentimentality or injudicious philauthropists.

But in the present instance there are very different grounds on which to justify the exemption of the class in question.

The cost of collecting the Income Tax was last year £160,934, and of this by far the greater part is due to the numerous class of small payers. With the number of payers reduced to one-third, and existing assessments continued, nearly the whole extra establishment may be dispensed with, and I am quite within the mark in saying that we shall save at least £100,000.

Now a Tax which affects 600,000 persons to produce £350,000 gross, of which at least £100,000 is absorbed by cost of collection, is condemned by the mere statement of figures.

Nor is this all, for I much fear the large cost of collection must be taken as an index to a large amount of annoyance and oppression. The mere numbers show that two thirds of the objections to the Income Tax will be got rid of by relieving two-thirds of the Tax-payers.

But the numbers alone do not adequately represent the real relief, for it is beyond all question that men of property and intelligence can defend themselves against mistakes or attempts at extortions by native officials, far better than the classes who just come within the limit of the 2 per cent. assessment.

This alone is a conclusive argument against any attempt to substitute for a total repeal of the 2 per cent. Tax, a partial relief to all Income Tax-payers by a reduction from 4 to 3 per cent. in the rate of payment.

We could fairly afford a reduction of 1 per cent. all round by maintaining some of the most objectionable import duties, and such a reduction would not in the slightest degree diminish the cost of collection, or the annoyance and oppression incidental to it.

I know that the Tax presses unduly upon many who pay their full 4 per cent. on an honest account of their incomes, while others escape.

But those are classes to whose intelligence and public spirit we may confidently appeal. We have endeavoured to deal frankly with them for some time past in all matters of Financial policy, and our reward for so doing is, that on an occasion like this, we are able to take them as it were into our confidence, and explain to them without disguise our real position.

I do not believe "ignorant impatience of Taxation" on the part of educated gentlemen, like the great majority of the Official and Non-Official Europeans in India, when they are fairly dealt with. On the contrary, I am convinced that however strongly they may feel the natural desire of everybody to escape his own peculiar burden, they will be satisfied with the assurance that the Government is sincerly desirous not to perpetuate the Income Tax, and with the pledge given for the future by the remission already made.

The prosperity of India is their prosperity, and I am much mistaken in their intelligence and right feeling if they are disposed to use the dog-in-the-manger argument, that because we cannot afford to relieve them, 600,000 of our fellow-subjects of the humbler classes shall, for the sake of £250,000 which we do not want, be kept under the bondage of an unpopular Tax.

At any rate, such is not the decision of one class, who will continue to pay the full Income Tax, viz., His Excellency the Governor-General and the Members of the Supreme Council, and we therefore propose that from August next *i. e.* from the termination of the second year of the Income Tax, assessments on incomes under 500 Rupees a year shall cease, collections for the present year being of course completed.

Estimate the cost of this great boon at £250,000, i. e. I shall lose £350,000 of Revenue and gain £100,000 in Expenditure. This reduces my surplus to £179,814 which is as low as it is prudent to go; nor indeed, should I have ventured to go so low, but for the fact that we are already investing such a large surplus in Public Works.

The estimate of Cash requirements shows that we may expect to arrive at the 30th April 1863, with a Cash Balance of £16,907,660 after setting apart all we shall owe England in the transactions of the year. We have endeavored to make this latter Estimate more intelligible than it has hitherto been. It is the estimate of Cash transactions of the year as distinguished from Revenue and Expenditure.

A man who is a Trustee for others, or who is borrowing and paying off Capital for improving his Estates, will have Cash transactions in the course of the year very different from his Current Income and Expenditure.

So it is with us: we have receipts and disbursements on various Deposit Accounts for Service Funds, Suitor's Funds, and otherwise, which are classed under the general head of "Debt." Our receipts in 1862-63 under this head will be £11,053,360; our payments £11,799,150; the excess of £745,790 showing that we shall have diminished outstanding liabilities to that extent principally by the payment of all remaining instalments of Prize-money.

The other entries in the Estimate are adjustments, between India and England, of sums paid here and received there as for Railway construction, or *vice versa*, and a final entry is made of the Remittance which, according to the Estimate received from Home is necessary, after these adjustments, to discharge all
Unsatisfied liabilities of India to England, on ac-
of Home Expenditure for the year 1862-63.

This amounts to £3,727,732 viz, £2,200,000 for guaranteed Railway interest and a balance of £1,527,782 in General Account

The result leaves an estimated Cash Balance of £17,050,623 on the 30th April 1863, which will exist in actual Rupees and be entirely our own, subject as far as I am aware to no extraneous claims or liabilities whatever.

It only remains now briefly to sum up the results which I have endeavoured to convey to the Council in this necessarily long statement.

The year 1860-61 closed a long series of deficits with one still estimated at £6,000,000 and which in reality was upwards of £4,000,000.

1861-62 sees this deficit extinguished by a reduction of £5,000,000 of Expenditure effected within twelve months in a total Expenditure of £29,000,000 open to revision.

Further reductions and continued buoyancy of Revenue find us in 1862-63, notwithstanding the remission of the License Tax, and a large increase of outlay on Opium and Public Works with a surplus of £1,428,623.

We apply this surplus:—

First.—In further augmenting by £525,813, the grants for Public Works and Education.

Secondly.—In reducing to the normal rate the exceptional Import Duties imposed on Manufactures.

Thirdly.—In relieving two-thirds of the payers of Income Tax from all further assessments.

We close the year 1861-62 with a Cash Balance of £17,690,000. We have every reason to believe that our Estimates are on the safe side, and that we shall close the year 1862-63 with at least an equal Balance.

This is the simple state of facts laid before you without exaggeration or embellishment.

There is no doubt that it contrasts favourably with the Financial Statements which India has been accustomed to receive, and with those which other great Empires of the civilized word have been recently making.

Let us not be too confident in this prosperity or relax that wise economy which has been the principal means of effecting so beneficial a change.

And, above all, let us not forget, that, while thankful to the Almighty Ruler of events for giving us peace and tranquillity and this foretaste of material properity, we shall best merit the continuance of these blessings by using them as means for higher ends, for the diffusion of civilization, the moral and intellectual elevation of our people, and all that goes to the mighty task of building up solidly and securely the foundations of a great and enduring Empire.

It is, I trust, a happy augury, that as our late Viceroy was able to close his career in India by relieving 5,000,000 of Her Majesty's Indian subjects from the Imposition of the License Tax: His Excellency the present Governor-General is enabled to inaugurate his Government by relieving two-thirds of the Income Tax-payers, and reducing duties which press on the Commerce of India with the mother country.

I closed my statement last year with the expression of a confident hope, that India might become the brightest jewel of the British Crown.

I close it now with a still more confident expression of the same hope, and with a feeling that the twelve-months have not elapsed without something done towards its realization.

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The *Medical Times and Gazette*, conveys Dr. C. B. F. Routh's views on the same important subject, and his opinion of Du Barry's Revalenta Arabica Food, as adapted to obviate the mischief effectually. Dr. Routh is physician to the Samaritan Hospital for Women and Children. This learned and experienced practitioner says:—
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DENTAL NOTICE.
H. WASHINGTON may be consulted at his Office on the Ground-floor of the Catholic Chapel, Medow Street, between the hours of 10 A. M. and 5 P. M. daily.
HENRY WASHINGTON.
17th March, 1862.

NOTICE.
DR. J. N. McDOUGALL, Surgeon, has commenced practice and can be consulted on any branch of his profession after eleven o'clock A. M.
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Messrs. TREACHER & Co. gladly avail themselves of this opportunity to acknowledge and thank the Public for the general support given to the Firm during the past thirty years and trust to continue to enjoy their confidence and patronage. Successful experience has fully proved the advantage of supplying ONLY guaranteed articles, and they confidently assert that it is their aim in every detail connected with the business to ensure the satisfaction of their constituents.
The Book-keeping and correspondence will for a time be carried on in the Fort where out-station orders should be addressed.
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CAPITA

The Bombay Gazette

EXTRAORDINARY.

Bombay;—April 28, 1862.

BY a mistake in the Notification this morning, "MONDAY EVENING the 28th instant," was substituted for "TUESDAY EVENING the 29th instant," as the evening on which LADY FRERE would be happy to receive Visitors at Parell. We are requested to state that TUESDAY was selected this week in order not to interfere with the University Convocation in the Town Hall, where the Governor and Lady Frere are expected, and where, it is hoped, that all Ladies as well as Gentlemen who are able to attend will be present to witness the first Convocation of the University of Bombay.

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